# UK Taxe Marks and their Offices of Use in the Centimes Era 

1 July 11875 the General Postal Union came into operation standardizing the treatment of underpaid mail.
Founding members included most European countries, Egypt, Turkey and the US.
1 Apr 1879 the GPU became the Universal Postal Union - Membership expanded to include almost all countries.
The sending country identified underpaid mail by ' $T$ ' for taxe marks.
Rate information to allow the receiving country to calculate postage due was marked in centimes.
Centimes markings were replaced by fractional markings on 1 Jan 1966.
This exhibit illustrates the 'T' marks used by the United Kingdom post office from 1875 to 1965. Most mail was taxed in London but many other Offices of Exchange taxed mail.

The exhibit aims to show examples from all offices which had distinctive taxe marks and illustrates the Postal Union rules for taxing mail.
Rejected designs from 1888
PO file on selecting a
standard ' T ' mark pattern.

Section 1 - Taxe marks prior to 1888 Issue of Hexagonal Marks
Mostly ' $\mathbf{T}$ ' marks without indication of office of use.
2 - Offices issued with Hexagonal Marks in 1888
Hexagonal design issued to 18 offices with letters to identify the office.
Many marks included a value in centimes.

## 3 - Traveling and Sea Post Offices

Some underpaid mail leaving the UK was taxed en-route to the port on a TPO.

## 4 - London District Offices

From about 1905 London District Offices had identifiable ' $\mathbf{T}$ ' marks.
5 - Other Offices in 1929 Survey
A 1929 survey listed the amount of mail taxed in each office.
It included some offices not covered in the preceding sections.

## 6 - Army Post Offices

Some Army Post Offices abroad had their own ' $\mathbf{T}$ ' marks.

## 7 - Offices not in 1929 Survey

Offices that were omitted and those that started taxing after 1929.

## 1- TAXE MARKS PRIOR TO 1888 ISSUE OF HEXAGONAL MARKS

Plain 'T' taxe marks issued to London Foreign Branch 12 June 1875 in preparation for 1 July start of GPU
Later similar marks were issued to many Offices of Exchange in the UK and Colonies
General Postal Union Rules for Underpaid Mail -From 1 July 1875 to 31 March 1879
Sending office: Marks amount of postage paid in centimes of the Latin Monetary Union (LMU) Marks number of rates if more than one
Receiving office: Charges its rate for unpaid mail less the amount of postage paid


Anonymous ' $\mathbf{T}$ '
Used from 1875 Various sizes
Many offices

## GPU Mail to USA

## 4 Oct 1875 in UK:

Equivalence $1 \mathrm{~d}=10 \mathrm{ctms}$ of LMU
1d paid, $11 / 2$ d short on $21 / 2 d$ GPU rate
M/s '10' indicated 10 ctms credit for GB 1d stamp

## In USA:

Equivalence $1 \phi=5 \mathrm{ctms}$ of LMU
GPU rates per $1 / 2 \mathrm{oz}$ : $5 ¢$ paid; $10 ¢$ unpaid

| Unpaid letter | $10 \phi$ |
| :--- | :--- |
| Credit for GB postage | $\left.\begin{array}{l}2 \phi \\ \\ \text { Net postage due }\end{array} 10 \mathrm{ctms}\right)$ |
|  | $8 \phi$ |

## GPU Mail to Italy

## 30 Aug 1876 in UK:

Equivalence: $1 \mathrm{~d}=10 \mathrm{ctms}$ of LMU
$21 / 2 \mathrm{~d} \mathrm{GPU} 1 / 2 \mathrm{oz}$ rate paid
$21 / 2 d$ short on 5 d double rate for 1 oz
$\mathrm{M} / \mathrm{s}$ '2' at top left indicated double rate
M/s '25' indicated 25 ctms
credit for GB $21 / 2 \mathrm{~d}$ stamp


## In Italy:

Equivalence: 1 centesimi $=1 \mathrm{ctm}$ of LMU
GPU rate 30 centesimi paid; 60 centesimi unpaid

Unpaid double rate letter 120 centesimi
Credit for GB postage 25
Net postage due 95 centesimi

## 1878 to Sweden Paid at Internal Rate - GPU Rules

Tax marks prior to 1888
issue of Hexagonal Marks

## 3 Aug 1878 in UK:

Equivalence $1 \mathrm{~d}=10 \mathrm{ctms}$ of LMU
1d paid, $1 \frac{1}{2}$ d short on $2^{1} / 2 \mathrm{~d}$ GPU rate
$\mathrm{M} / \mathrm{s}$ ' 10 ' indicated 10 ctms credit for GB 1d postage stamp

T
Anonymous ' T '
Used from 1875
Various sizes Many offices


## In Sweden:

Equivalence: 1 öre $=1.3889$ ctms
GPU rate per 15 g : 20 öre paid; 40 öre unpaid
10 ctms credit $=10 / 1.3889=7.2$ öre - rounded to 7 öre
Single rate unpaid letter
40 öre
Credit for GB postage
Net postage due

7 ${ }^{\text {öre }}$
33 öre ( $\mathrm{m} / \mathrm{s}$ and postage due stamps)

## 1 July 1876 - GPU Rules - Surcharge for Long Sea Transit <br> Rules to allow British India and French Overseas Territories to join GPU

For sea transit over 300 nautical miles:
Paid rate: GPU basic rate plus surcharge of up to $100 \%$ Unpaid rate: Double basic rate plus single surcharge

Tax marks prior to 1888
issue of Hexagonal Marks

Used from 1875
Various sizes

Many offices
1878 to Cuba - GPU Rules for Long Sea Transit
Spanish Colonies joined GPU 15 June 1877: Same terms as British India and French Colonies Spanish PO notified British PO that the rate from its colonies to the UK would be:

Paid rate: 25 centimos basic rate plus 25 c sea surcharge $=50 \mathrm{c}$
Unpaid rate: $2 \times 25$ centimos basic rate plus 25 c sea surcharge $=75 \mathrm{c}$
Sea surcharge not doubled in unpaid rate


## 22 Nov 1878 in UK:

Rate to Cuba announced in 1 May 1878 GPO Notice:
Prepaid 6d per $1 / 2 \mathrm{oz}$, Unpaid fined 3d per $1 / 2 \mathrm{oz}$
1d short on 6d rate
$5 \mathrm{~d}=\mathbf{~ ' 5 0}$ ' centimes value of stamps in blue $\mathrm{m} / \mathrm{s}$
Sent via New York


Backstamp

## In Cuba:

Treated as though unpaid rate was 100c - Double the paid rate including sea surcharge!
Single rate unpaid letter 100c
Credit for GB prepaid postage $\quad \frac{50 \mathrm{c}}{\text { Net charge }} \begin{aligned} & 50 \text { centimos - black handstamp }\end{aligned}$
N

Several countries initially made the mistake of doubling the sea surcharge in their unpaid rate

Tax marks prior to 1888
issue of Hexagonal Marks

## Feb 1876 in London:

Mailed from the Bank of Queensland, Finsbury Park to Jersey
1 d internal letter rate fully paid

T
Anonymous ' T '
Applied
in London or Jersey?

## 23 Feb 1876 in Jersey:

Redirected to Lynchburg, Virginia becoming underpaid


## GPU 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

In USA: Charged $3 ¢$ postage due - the US Inland Postage Rate
Only recorded example of the use of this rule on British mail

## 1 Apr 1879 - UPU Replaces GPU

New rules for underpaid mail usually result in double deficiency postage due
Universal Postal Union Rules for Underpaid Mail - From 1 Apr1879 to 30 Sep 1907
Sending office: Marked deficiency in postage in centimes of the LMU Marked number of rates if more than one
Receiving office: Doubled deficiency unless underpaid due to redirection Converted to its own currency

Tax marks prior to 1888
issue of Hexagonal Marks

T
Anonymous 'T' Probably used in London

## UPU Mail to Norway

## 12 May 1879 in UK:

About six weeks after
UPU rules started
$212 d$ ( 25 ctms ) short on
5d double UPU letter rate
$25(\mathrm{~m} / \mathrm{s})$ and ' $T$ ' mark

## In Norway:

Norway had monetary union with Sweden since 1875

Equivalence
1 öre $=1.3889$ centimes
$2 \times 25$ ctms deficiency $=$
50 ctms
$50 \mathrm{ctms} / 1.3889=36$ öre
(red m/s)


## UPU Mail to Spain



## 27 Feb 1882 in UK:

$11 / 2 \mathrm{~d}$ ( 15 ctms ) short on
$21 / 2 d$ UPU letter rate
$15(\mathrm{~m} / \mathrm{s})$ and ' $\mathbf{T}$ ' mark

## In Spain:

Equivalence : 1 centimo $=1$ centime $2 \times 15 \mathrm{ctms}$ deficiency $=30 \mathrm{ctms}$
$=30$ centimos (red handstamp)

## GPU (and UPU) Rules on Mail From Outside The Union

Tax marks prior to 1888
issue of Hexagonal Marks

GPU rules for mail entering the Union in one country for delivery in another Union country:

- Each country distributed a Table C showing rates to Union boundary (GPU Regulation XIV)
- Unpaid \& underpaid correspondence to be marked with a ' T ' (Regulation III)
- The postage due for transport to Union boundary to be marked in francs and centimes at lower left in blue ink (Regulation VI)
- Office of delivery to collect the Union rate plus the amount due for transport to the Union boundary (GPU Treaty Article XI)


## 1875 British Post Office-Porto-Rico to Italy



TAnonymous ' T ' Probably used in London.

27 Nov 1875
British Post Office, Porto Rico
14 Dec 1875
Backstamped in London,
'T' mark applied
18 Dec 1875
Delivered in Genoa

RMSP Packet Mersey
27 Nov Depart Porto Rico
28 Nov Arrive St. Thomas

## RMSP Packet Nile

28 Nov Depart St. Thomas
13 Dec Arrive Plymouth


British Rate: Blue m/s ' $\mathbf{1 1 0}$ ' mark for 1 fr 10 ctms due to British Post Office
Rate to Union border for mail from most non-Union countries in West Indies, Central America and East Coast of South America

In Italy: Equivalence 1 centesimi $=1$ centime
GPU allowed higher rates for sea transit over 300 nautical miles
Early in GPU period, Italian unpaid letter rate from the Americas $=70 \mathrm{ctms}$
$70 \mathrm{ctms}+1 \mathrm{fr} 10 \mathrm{ctms}=1 \mathrm{fr} 80 \mathrm{ctms}=18$ decimi
18 decimi $=1$ lire 80 centesimi in postage due stamps


18 decimi charge mark

1 fr 70 ctms British Charge for Non-Union Mail
For Transit from West Coast of South America Including Panama Transit
Charge for Panama transit ended (1 Aug 1878)
In London FS:
10 Apr 1876 In Guayaquil, Equador
Date stamp of British PO
18 Apr 1876 In Panama
17 May 1876 In London
Backstamp and Taxe mark
18 May 1876 In France
Ambulant Calais mark

Type T-10-1-70
Issued 1875
Used 1876-1878

Tax marks prior to 1888
issue of Hexagonal Marks

PANAMA
18 AP 1876
TRANSIT


In France: Unpaid GPU letter 60 ctms (before 1 May 1878)
To British PO $\quad 1 \mathrm{fr} 70 \mathrm{ctms}$
Total charge $\quad 2 \mathrm{fr} 30 \mathrm{ctms}=23$ decimes

# 50 ctms British Charge for Mail from Peru to Other Union Countries 

Tax marks prior to 1888
issue of Hexagonal Marks

Confusion over UPU Status: Dec 1878-Jun 1879
1 Oct 1878 -British rates to and from Peru reduced from 1s to $6 d$ (anticipation of Peru entering GPU)
Dec $1878 \quad$ - Rates restored to 1 s (Entry of Peru to GPU delayed)

- Mail prepaid at the 6 d rate to other GPU countries treated as 5 d ( 50 centimes) short on

British 11 d ( 1 fr 10 ctms ) charge for transportation to the Union boundary
27 Jan 1879 - British PO issued three T/50 handstamps to London FB for this duty
1 Apr 1879 - Peru joins GPU
17 June 1879 - British rates to and from Peru reduced to 4d


## In London FB:

## 5

Type T-10-50
3 known uses Jan to June 1879 on mail from Peru prepaid 6d


22 Jan 1879 Callao
6 Feb RMSP Packet Don
Departed Colon
27 Feb RMSP Packet Don
Arrived Plymouth
27 Feb London
19 Mar Thoissey

Peruvian Rate: - 10 centavos internal Peruvian rate prepaid to British PO at Callao
British Rate: $\quad-5 d$ underpaid on 11d charge for transit from Peru to Britain Converted to 50 centimes - Credited to British PO

French Rate: - Add 50 centimes for GPU unpaid letter
Total charge $1 \mathrm{fr}=10$ decimes

Type T-2
Plain sans-serif ' T '
Used 1877-1888

All uses in Scotland
Probably used in Glasgow


## Backstamps



25 June 1878 in Glasgow
Taxed by GPU Rules:
5d (50 ctms) paid on 7½d UPU triple rate

In US: Unpaid triple letter $30 \notin$
50 ctms credit $10 \notin$
Net postage due $20 ¢$

## Backstamp




## 31 Aug 1887 Inverary, Scotland:

Taxed by UPU Rules:
2½d ( 25 ctms ) short on 5d UPU double rate
$\mathrm{m} / \mathrm{s}$ fraction $\underline{\mathbf{2}}$ double rate
25 ctms deficiency

## In New York:

$2 \times 25 \mathrm{ctms}=50 \mathrm{ctms}=10 \phi$ due

1881, 1885 \& 1886 Marks to Indicate 25 ctms Underpaid


Tax marks prior to 1888 issue of Hexagonal Marks
(All): In UK $2^{1 ⁄ 2} 2 \mathrm{~d}(25 \mathrm{ctms})$ short on 5d UPU double rate
In US: $2 \times 25 \mathrm{ctms}=50 \mathrm{ctms}=10 \not \subset$ due

14 Mar 1881 in Dublin: T

Anonymous Taxa mark used in Dublin 25

25 ctms deficiency handstamp All 6 recorded examples on mail Ireland to USA 1876 to 1883

31 Oct 1886 in Ireland:
25 ctms deficiency handstamp with ' $\mathbf{D}$ ' to indicate use in Dublin


Only known tax mark with office identifier before 1888

49 state street silicic


27 Feb 1885 in London - Paddington:


Unusual small T mark Applied in Paddington?

Fraction handstamp


Only known example

1888 PO file on creation of hexagonal design starts with correspondence from US PO regarding incorrectly taxed mail

Tax marks prior to 1888
issue of Hexagonal Marks Plain 'T' marks did not identify the office that may have been at fault

Internal PO correspondence follows regarding potential designs
Mr. Rich, the Postmaster of Liverpool, suggested using code letters to identify the office of use He also suggested including values in centimes similar to the distinctive 'binocular' design which had been in use in Liverpool since 1877


Type 0-2-25
Issued 1877
Used 1878-88

## 20 Jan 1879 in Liverpool :

Taxed as short paid on double GPU rate $2^{1 / 2} \mathrm{~d}=25$ centimes paid

## 31 Jan 1879 in New York :

Taxed using GPU rules
Unpaid double rate $20 ¢$
Less Credit for 25 ctms paid $5 \notin$ Postage due $15 \phi$

Similar US Binocular 25 centimes mark
26 Jan 1885 in USA: Single rate paid - Taxed as $5 \phi(25 \mathrm{ctms})$ short on $10 \phi$ double rate
 US mark likely copied from Liverpool mark which predates the US mark - 'T' of US mark wider than UK mark


In Cork to Dublin TPO: $2 \times 25 \mathrm{ctms}=50 \mathrm{ctms}=5 \mathrm{~d}-$ Distinctive taxe mark used 1879-1886
North American mails were unloaded at Queenstown and taxed on TPO in transit to Holyhead ferry

2- OFFICES ISSUED WITH HEXAGONAL TAXE MARKS IN JUNE 1888
Standard design of hexagonal taxe mark introduced and issued to 18 offices and one TPO

| London Foreign Branch $-\mathbf{L}$ | Cork $-\mathbf{C K}$ | Dartmouth $-\mathbf{D H}$ |  |
| :--- | :--- | :--- | :--- |
| Dover $-\mathbf{D R}$ | Dublin $-\mathbf{D N}$ | Folkestone $-\mathbf{F O}$ | Glasgow $-\mathbf{G W}$ |
| Greenock $-\mathbf{G K}$ | Guernsey $-\mathbf{G U}$ | Kingston upon Hull - HU | Jersey $-\mathbf{J E}$ |
| Leith $-\mathbf{E G L}$ | Liverpool - LV | Londonderry $-\mathbf{L D}$ | Manchester - MR |
| Newcastle upon Tyne - NT | Plymouth $-\mathbf{P Y}$ | Southampton $-\mathbf{S O}$ | Dublin \& Cork TPO - D\&C |

Office of use identified by letters under hexagon:
'L' for London: telegraph code for other offices; initials of the TPO
Hexagonal taxe marks have been seen used from all offices except Dartmouth, Greenock and Londonderry These marks were likely only used on mail posted in the port itself


Type EGL-1
Issued May 1888
Used Aug 1888

Only known use of Leith taxe mark

Offices with hexagons from 1888
Leith - EGL
Used 1888
No record of use in 1929


## 13 Aug 1888

Mailed on Norwegian Ship "SS Norge" with 20 öre Norwegian stamp
If mailed in Norway, UPU rate
would have been fully paid
Received as Ship Letter at Leith
Ship letter mark 6 years earlier than recorded by Hosking

Norwegian stamp not considered valid


Charged $5 \mathrm{~d}(\mathrm{~m} / \mathrm{s})$ for unpaid UPU rate

## 28 Apr 1888 Hexagonal Marks Issued to London

Values were blank, 5, 10, 15 \& 25 ctms

Offices with hexagons from 1888

## London - L

Used 1888-1965+
1929 - 35\% of mail taxed in London FS

In 1890s most underpaid mail from the UK was taxed in London (e.g. in 1895 85\%) New mail routings \& Offices of Exchange reduced the load on London FS to 35\% by 1929

## 13 Aug 1888 in Adelaide

 South Australia:Before Australian Colonies joined GPU on 1 Oct 1892 6 d rate to UK
'via Brindisi' fully paid Not fully paid to USA

## In London:



Type L-1
Similar marks used 1888-1955


In London:
' $\mathbf{5 0}$ ' ctms in blue $\mathrm{m} / \mathrm{s}$
British charge for transmission to UPU boundary

## In New York:

Transport to UPU boundary $50 \mathrm{ctms}=10 \Varangle$
US rate for unpaid UPU letter $=10 \notin$
Total postage due $=20 \phi$

## In London:

$1 / 2 \mathrm{~d}$ ( 5 ctms ) short on 1d UPU post card rate


Type L-1-5
Used 1888-1921
First known use
11 May 1888

## In Germany:

Equvalence: 1 pfennig $=1.25 \mathrm{ctms}$ $2 \times 5 \mathrm{ctms}=8 \mathrm{pf}$ rounded up to $10 \mathrm{pf}(\mathrm{m} / \mathrm{s})$


## From 6 June 1902 Smaller Hexagonal Marks Issued

The larger marks remained in use

Offices with hexagons from 1888
London - L Continued

## 1895 Samoa Bisect Taxed in London in Transit to San Francisco

On 1 Apr 1895 the premises in Apia of photographer and postmaster John Davis were burned destroying his stock of stamps except for a few 1 s perf $12 \frac{1}{2}$ palm tree stamps. From 18 Apr - 19 May these stamps were bisected and used for the $21 / 2 d$ foreign rate. On 22 May new stamps in a variety of values arrived which were perf 11 and the bisects were no longer needed. However, some is stamps were bisected and used to respond to requests.

## 22 May 1895 in Samoa:

c11 philatelic covers sent to
'A.P. Dryden' in San Francisco
First day of Perf 11 stamps

## Marked 'Via London'

although a very long route
Likely sent by New Zealand Marine PO serving Samoa

## 22 June in London:

Covers from this
group transited London Bisect considered invalid


Large 1888 Type L-1


## In San Francisco 4 July 1895:

No indication that postage due was collected

## 1905 To British Post Office Shanghai

Empire rates applied to BPO Shanghai from 1 May 1902 Currency - Hong Kong Dollar: 4 cents $=1 d$
Fra London



## 

$\%$ u. a Cophen.E. forectar


office


## 21 Sep 1905 in London:

$1 / 2 d$ short on ld Empire letter or postcard rate $5 \mathrm{~m} / \mathrm{s}$ for 5 ctms deficiency

(T)
New smaller Type L-2
issued in 1902
Used 1902-1976

## In BPO Shanghai:

2 x deficiency $=1 \mathrm{~d}$
$=4$ cents - blue $\mathrm{m} / \mathrm{s}$


## Rome Congress UPU Rules from 1 Oct 1907

Sending office doubled deficiency when marking centimes

Offices with hexagons from 1888
London - L Continued

Receiving office converted centimes to own currency without doubling.
This procedure allowed the sending office to decided whether double deficiency postage due should be charged

## Ceylon to London Redirected to France



## In Galle Ceylon:

6 cents Empire letter rate to
UK fully paid

## 22 Feb 1911 in London:

Redirected to Paris
Became 9 cents underpaid on 15 cents UPU rate Fully paid for $1^{\text {st }}$ transmission Charged single deficiency $9 / 15 \times 25=15 \mathrm{ctms}$ due

Used 1904-1917

Backstamps
! Mnon.E. 8. 32 AM

FEB22 IIB

## 23 Feb 1911 in France:

15 ctms due collected

UK to Japan via Siberia

## 6 Oct 1911 in London:

$11 / 2$ d underpaid on $21 / 2 d$ UPU rate Charged double deficiency
$2 \times 1 / 2 \mathrm{~d}=3 \mathrm{~d}=30 \mathrm{ctms}$ due

| $\left.\begin{array}{l} T \\ 30 \end{array}\right\rangle$ | Type | L-2-30 |
| :---: | :---: | :---: |
|  | Issued | 1907 |
|  | Used 1 | 907-40 |

## Nov 1911 in Japan:

Rectangular due mark applied with space for due amount
No due amount entered
Due should be 12 sen
UPU rate 10 sen $=25 \mathrm{ctms}$
$30 \mathrm{ctms} \times 10 \mathrm{sen} / 25 \mathrm{ctms}=12 \mathrm{sen}$


## 13 June 1921-30 Sep 1925 Madrid Congress Rules

After WWI: currency instability caused LMU to breakdown
New Madrid UPU rules - applied in UK 13 June 1921
Madrid Congress UPU Rules - Standard letter rate increased to 50 ctms (in UK equivalent to 3d)
Minimum postage due 30 ctms (in UK $11 / 2 \mathrm{~d}$ )
Initially the 'centimes' were French centimes but later the centimes were not well defined
New London Taxe Marks for Madrid Rules


## 10 June 1922 in London:

$11 / 2 \mathrm{~d}$ short on 3 d UPU letter rate $2 \times 11 / 2 \mathrm{~d}=3 \mathrm{~d}=50 \mathrm{ctms}$
Increased need for 50 ctms marks

(T)
Type L-2-50(i) Used 1922

Three uses known of similar marks

## In France:

50 ctms due stamp applied Returned to London.

In London Foreign Branch:
$50 \mathrm{ctms}=\overbrace{\mathrm{F}_{\mathrm{B}} .}^{\overbrace{\mathrm{B}} .}$ due collected

## 1 June 1922 in Eire

1d short paid on 3d UPU letter rate

## In London

Taxed even though Eire was now independent
$2 \mathrm{x} 1 \mathrm{~d}=2 \mathrm{~d}=331 / 3 \mathrm{ctms}$
Rounded up to 35 ctms


Type L-3-35
Used 1921-25
Mark issued for this purpose
New style - 'T' with sloping serifs

In Italy: 1 Jan 1922-31 Dec 1922
UPU rate 80 centesimi $=50 \mathrm{ctms}$
$35 \mathrm{ctms} \times 80 \mathrm{c} / 50 \mathrm{ctms}=56 \mathrm{c}$
Rounded to 55 centesimi due

Taxed in London En Route from Eire to Italy


## Offices with hexagons from 1888

London - L Continued

Stockholm Congress UPU Rules - Standard letter rate set as 25 gold ctms (in UK equivalent to $21 / 2 d$ )
Minimum postage due 10 gold ctms (in UK 1d)
Countries exchange rates could fluctuate while gold value of UPU centime was fixed


2 Mar 1932

## in Manchester

 Taxed in London :2d short on
$2 ½ \mathrm{~d}$ UPU letter rate
$2 \times 2 \mathrm{~d}=4 \mathrm{~d}$ (40 gold ctms)

$\left.\frac{T}{\frac{T 0}{40}}\right\rangle$
Type L-2-40
Issued 1907
Used 1921-39

## In Belgium:

Equivalence:
$1 \mathrm{~g} \mathrm{ctm}=7 \mathrm{ctms}$
$40 \times 7=280 \mathrm{ctms}$

5 May 1939 taxed in London :
$11 / 2 \mathrm{~d}$ short on 3d double All Up rate $2 \times 11 / 2 \mathrm{~d}=3 \mathrm{~d}(30 \mathrm{~g} \mathrm{ctms}$ red handstamp)

Type H-2 $\quad$ T $\quad$ Backstamp: Used 1938-9

PLEASE ADVISE SENDER THAT LETTERS SHOULD BE PREPAID 12 ${ }^{\circ}$ for each half ounce


In Palestine: 15 m UPU rate $=37.5 \mathrm{~g} \mathrm{ctms}$ (UPU maximum); $1 \mathrm{mil}=2.5 \mathrm{~g} \mathrm{ctms} ; 30 \mathrm{~g} \mathrm{ctms} / 2.5=12 \mathrm{mils}$ due Large amounts of All Up Empire Airmail were overweight as weight step was reduced to $1 / 2 \mathrm{oz}$ In London machine applied taxe marks \& backstamps. - (only machine applied taxe mark prior to 1980s)

Initially Dover only taxed mail posted in the port itself


Offices with hexagons from 1888
Dover - DR
Date range 1893-1935
$1.35 \%$ of taxed mail

20 Dec 1893 in Dover Station Office:
$1^{1 / 2} \mathrm{~d}$ ( 15 ctms ) short on $2^{11 / 2 d}$ UPU rate 5 ctms axe mark modified for 15 ctms

| $T$ |
| :---: |
| $\left.\begin{array}{c}T \\ \vdots\end{array}\right\rangle$ |
| 0 |

Type DR-0-5
Issued 1888
Used 1893
Only known use
In Germany: UPU rate $20 \mathrm{pf}=25 \mathrm{ctms}$ $2 \times 15 \mathrm{ctms} \times 20 \mathrm{pf} / 25 \mathrm{ctms}=24 \mathrm{pf}$ Rounded to 25 pf in blue $\mathrm{m} / \mathrm{s}$

## 16 Sep 1909 Chatham Local:

Underpaid due to redirection to Malta Single deficiency $1 / 2 \mathrm{~d}$ ( 5 ctms )

## In Malta:

Due mark issued 22 Jul 1897


This side may have a message written upon "it for Inland Postage, but the right hand side trait be reserved for address and stamp only.

## - Lever $\operatorname{Son}$

 getting an alright again and f would like ward from Bother

## 1 Aug 1922 in Margate:

During Madrid rate period $11 / 2 \mathrm{~d}$ short on Sd UPU rate $2 \times 11 / 2 \mathrm{~d}=3 \mathrm{~d}=50 \mathrm{ctms}$

Type DR-1-50
Used 1922-27
Four known

In Germany: During inflation
1 July - 1 Oct 1922 UPU rate $600 \mathrm{pf}=50 \mathrm{ctms}$
Correctly marked in blue $\mathrm{m} / \mathrm{s}$ for 600 pf due


Offices with hexagons from 1888
Dover - DR - 258
Continued

## 23 Jan 1929 in Five Ashes:

Dover identified by 258 office number 1 d short on $2^{1 ⁄ 2}$ d UPU letter rate


Type DR-4-20
Used 1926-34
In Monaco: UPU rate $=1.50 \mathrm{fr}=25 \mathrm{~g} \mathrm{ctms}$

$$
20 \mathrm{~g} \mathrm{ctms}=1.20 \mathrm{fr}
$$

## Underpaid Overland Mail to Iraq

3d Fee required for service by Nairn Transport across the dessert from Haifa

5 Mar 1924 in Worthing:
3d Overland Fee paid
$2^{1 ⁄ 2 d}$ UPU letter rate unpaid

## Taxed in Dover

$2 \times 21 / 2 \mathrm{~d}=5 \mathrm{~d}$
In Madrid period $5 \mathrm{~d}=85 \mathrm{ctms}$

$\left\langle\begin{array}{r}7 \\ 85\end{array}\right.$
Type DR-3-85
Used 1924-25
D. R. Two known

In Iraq: $3 \mathrm{~A}=50 \mathrm{ctms}$
$85 \mathrm{ctms}=5.1 \mathrm{~A}$
Rounded to 5 A ( $\mathrm{m} / \mathrm{s}$ in due mark)
Nov 1930 Taxed In Dover:
3 d short on $51 / 2 \mathrm{~d}$ UPU 3 oz rate
$2 \times 3 \mathrm{~d}=6 \mathrm{~d}=60 \mathrm{~g}$ ctms .



Taxe marks issued to
Folkestone in 1888
Earliest known use 1904

Offices with hexagons from 1888
Folkestone - FO
Date range 1904-1965+
Not in 1929 Statistics

## 8 Aug 1912 in Folkestone:

French stamp on picture side invalid

Less than 5 words of greeting $1 / 2 d$ printed paper rate unpaid $2 \times 1 / 2 \mathrm{~d}=1 \mathrm{~d}=10 \mathrm{ctms}$.


## In France:

10 ctms due collected


## 2 Oct 1902 in Hull:

Unpaid
Charged 2 x 1d internal rate in error with oval $2 \mathrm{~d} / 383$ of Hull

First known use of
Hull taxe mark

## In Sweden:

Faint red rectangular
'Losen' mark
$2 \times 20$ öre UPU rate

$$
\text { = } 40 \text { öre ( } \mathrm{m} / \mathrm{s} \text { ) }
$$



## 16 Aug 1905 in Hull:

Message on address side
Not accepted at 1d UPU postcard rate
Treated as $11 / 2 \mathrm{~d}$ short on $2 ½$ UPU letter rate

112d deficiency $=15 \mathrm{ctms}$ not marked

## In France:

$2 \times 15 \mathrm{ctms}=30 \mathrm{ctms}$ due



In any reply please quote:

HEAD POST OFFICE
SMITH STREET, ST. PETER PORT, GUERNSEY CHANNEL ISLANDS

HEAD POSTMASTER: S. F. CHILD Telephone: GUERNSEY CENTRAL 3021 Extn:

Your Ref :

Offices with hexagons from 1888
Guernsey - GU
Date range 1893-1905
No use recorded in 1929

Hexagonal taxe marks issued in 1888
No use recorded after 1905
Proof impressions show
marks still available c1960


Type GU-1-10
Issued 1888
No confirmed use

G.U

Type GU-2-20
No known use


Type GU-2-40
No known use


## Found in courga of sorting.







Jersey \& Guernsey taxe marks are scarce Only mail via direct steamers to France

Offices with hexagons from 1888
Jersey - JE
Date range 1888-1952
$0.03 \%$ of taxed mail was taxed locally

Mail from Channel Isles via mainland usually taxed in London

21 May 1907 in Jersey:
French stamp on picture side invalid Less than 5 words of greeting Accepted as printed paper $1 / 2 \mathrm{~d}$ printed paper rate unpaid


Type JE-1
Used 1893-1920

## In France:

2 x deficiency $1 \mathrm{~d}=10 \mathrm{ctms}$ 10 ctms due collected



Liverpool: major port for shipping to and from West Africa,
North America and other regions Office of Exchange for mail exchanged with these regions

Offices with hexagons from 1888
Liverpool - LV
Date range 1878-1965+ $9.8 \%$ of taxed mail


## 27 Jan 1890 in Liverpool:

Received from British Packet probably from West African non-UPU country

'50' in blue m/s British charge for transport to Union boundary

TT)
Type LV-1
Issued 1888
Used 1889-1926
In USA: 50 ctms British charge $10 \phi$ plus US UPU unpaid rate $10 \propto$

Postage due $20 \varnothing$

## Sep 1892 in US :

Single rate paid
Not taxed

## In Liverpool:

Taxed as $5 \phi$ ( 25 ctms ) short on $10 ¢$ double rate

$\left\langle\begin{array}{l}\vec{T} \\ \frac{25}{25}\end{array}\right\rangle$Type LV-1-25 Issued 1888 Used 1888-1907

Unusual on incoming mail
$2 \times 25 \mathrm{ctms}=50 \mathrm{ctms}=5 \mathrm{~d}$


## Frank Leslié' Weekly



Liverpool,
Bingl and.

## 6 May 1901 in Lagos:

$11 / 2 d$ short on $21 / 2 d$ UPU rate to USA
Unframed ' $T$ ' mark

## In Transit Through Liverpool:

$11 / 2 \mathrm{~d}$ deficiency $=15 \mathrm{ctms}$

$$
\left\langle\frac{\square}{\frac{T}{I 5}}\right\rangle \begin{aligned}
& \text { Type LV-3-15 } \\
& \text { Used 1895-1937 }
\end{aligned}
$$

15 ctms marks not part of 1888 issue

## In USA:

$2 \times 15 \mathrm{ctms}=30 \mathrm{ctms}=6 \not \subset$ due

## Liverpool - LV

Continued
Liverpool had fractional marks for double rate Empire and UPU letters paid at single rate

## 10 Mar 1907 in Malvern - taxed in Liverpool:

1 d ( 10 ctms ) short on 2d double Empire rate
$\frac{T}{\frac{2}{10}}$
LV
Type LV-2-2/10
For double rate Empire mail paid at single rate Used 1903-1907

## In Canada:

$2 \times 10 \mathrm{ctms}=20 \mathrm{ctms}=4 \not \subset$ postage due

4 Dec 1903 in Bristol - taxed In Liverpool: $21 / 2$ ( 25 ctms ) short on double UPU rate

Type LV-2-2/25
For double rate UPU mail paid at single rate Used 1893-1906

## In USA:

$2 \times 25 \mathrm{ctms}=50 \mathrm{ctms}=10 \notin$ postage due

15 Apr 1936 in Liverpool to Columbia:
1 d short on $2 \frac{1}{2} \mathrm{~d}$ UPU rate
$2 \times 1 \mathrm{~d}=2 \mathrm{~d}=20 \mathrm{~g} \mathrm{ctms}$

(T,
Type LV-5-20
Issued 1907
L.V. Used 1908-1938
William B. Smith, Esq., $\mathrm{C} / 0$. The Maritime Insurance Co. Ita.,

## 1940 Mar \& 1939 Feb in Liverpool

ld short on $2 \frac{1}{2}$ d UPU letter rate $2 \times 1 \mathrm{~d}=2 \mathrm{~d}=20 \mathrm{~g} \mathrm{ctms}$

Offices with hexagons from 1888
Liverpool - LV - 466
Continued

11 Mar 1940 in Oxted:
$11 / 2 d$ perfin of Associated Lead Manufacturers Export Co ld short on $2 \frac{1}{2}$ d UPU rate Taxed in Liverpool:

Type LV-9-20
Used 1940
Only known use

## 28 Mar 1940 in Sweden:

UPU rate $=30 \ddot{0}=25 \mathrm{~g} \mathrm{ctms}$ $20 \mathrm{ctms} \times 30 \ddot{\mathrm{o}} / 25 \mathrm{ctms}$
$=24$ ö rounded to 25 öre

## ENGLISH




6 Feb 1939 in Allendale, Northumberland:
Id short on $2^{1} / 2 \mathrm{~d}$ UPU letter rate
Taxed In Liverpool:
Taxe mark identified by '466' office number


## 15 Feb 1939 in Madeira:

UPU rate 1.75 escudos
20 g ctms x $1.75 \mathrm{esc} / 25 \mathrm{~g}$ ctms $=1.4$ escudos
Redirected to UK

## In Plymouth - 620:

$2 \times 1 d$ deficiency $=2 d$ due

Type LV-15-20
1939 Only known Use

$$
15.2 \cdot 39
$$


$\int x$

## $Q$




Offices with hexagons from 1888
Manchester - MR
Date range 1888-1965+ $5.6 \%$ of taxed mail

## 3 Nov 1888 in Bradford Taxed in Manchester:

$1 / 2 \mathrm{~d}$ ( 5 ctms ) short on
triple printed paper rate

$\left\langle\underset{\frac{T R}{5}}{\frac{T}{5}}\right\rangle$Type MR-1-5 Issued 1888 Used 1888-1908 Three known
First known use of Manchester

## In USA:

hexagonal mark
$2 \times 5 \mathrm{ctms}=10 \mathrm{ctms}=2 \not \subset$ due

## 9 Mar 1890 in Manchester:

$1 / 2 \mathrm{~d}$ ( 5 ctms ) short on ld UPU postcard rate Mark similar to Type MR-1-25 modified in $\mathrm{m} / \mathrm{s}$ to 5 ctms

In USA: $2 \times 5 \mathrm{ctms}=10 \mathrm{ctms}=2 \not \subset$ due


STIRLING AND TURNER'S SOMPANY, 葍 "UNDER REMAND."

7 July 1896 in Stalybridge
Taxed in Manchester:
2½d ( 25 ctms ) short on fd double UPU letter rate

Type MR-1-25
Issued 1888
Used 1888-1908
Three known

## In USA:

$2 \times 25 \mathrm{ctms}=50 \mathrm{ctms}=10 \Varangle$ due


1923 Taxed in Manchester in Transit from Ireland to Iraq During Madrid rate period - One month after first issue of Eire stamps

Offices with hexagons from 1888
Manchester - MR
Continued

## 8 Jan 1923 in Dublin:

To Major Boyd
Royal Army Medical Corps
A specialist in
Middle Eastern medicine
1d short on 3d UPU rate
Not taxed

## In Manchester:

$2 \times 1 \mathrm{~d}$ deficiency $=2 \mathrm{~d}$

$$
=35 \mathrm{ctms}
$$

T Type MR-3-35
Used 1923-25
MR Five known

3 Feb 1923 in Baghdad Iraq:
BAGHDAD/DUE/2 AS handstamp UNPAID datestamp
Redirected to India

## In India:

Multiple redirections

Only Known Use of UK 100 ctms Taxe mark

## 11 Dec 1922 in Manchester:

3d UPU letter rate unpaid
$2 \times 3 \mathrm{~d}=6 \mathrm{~d}=100 \mathrm{ctms}$ (based on Madrid rates)

$\begin{array}{ll}\boldsymbol{T} \boldsymbol{T} & \begin{array}{l}\text { Type MR-3-100 } \\ 100\end{array} \\ \begin{array}{l}\text { Used 1922 }\end{array} \\ \text { Only known use }\end{array}$

## In Denmark:

UPU rate 40 öre $=50 \mathrm{ctms}$ $100 \mathrm{ctms}=80$ öre due



For a few months in 1959 some offices converted at $1 d=4 \mathrm{~g} \mathrm{ctms}$

## 13 June 1959 in Rochdale

 Taxed in Manchester:3d short on 6d UPU letter rate


Offices with hexagons from 1888
Manchester - MR Continued

1940-48 conversion $1 d=8 \mathrm{~g} \mathrm{ctms}$
21 Nov 1947 in Ayr Taxed in Manchester: $1 / 2 \mathrm{~d}$ short on 3d UPU letter rate

Type MR-4-8
Used 1946-48
In Poland: UPU rate $=10$ zloty
By ratio of rates
$2 \times 1 / 2 \mathrm{~d} \times 10 \mathrm{z} / 3 \mathrm{~d}=3.3 \mathrm{z}$
Rounded up to $4 z$ due
$2 \times 3 \mathrm{dx} 4 \mathrm{~g} \mathrm{ctms}=24 \mathrm{~g} \mathrm{ctms}$


Type MR-9-24 Used 1959 Two known

## In USA:

Conversion $1 申=3 \mathrm{~g} \mathrm{ctms}$ $24 \mathrm{~g} \mathrm{ctms}=8 \varnothing$ due


```
Mrs. V de Sandoval,
2647 S E lOl Avenue,
Portland 66
Oregon.
U.S.A.
```



By late 1959 conversion returned to $1 d=31 / 2 \mathrm{~g} \mathrm{ctms}$

## 8 Mar 1962 in Bury

 Taxed in Manchester:3d short on 6d UPU rate
$2 \times 3 \mathrm{~d} \mathrm{x} 3^{1 ⁄ 2} \mathrm{~g}$ ctms

$$
=21 \mathrm{~g} \mathrm{ctms}
$$


Type MR-7-21c
Issued 1960
Used 1961-66

## In USA:

Conversion $1 \phi=3 \mathrm{~g}$ ctms
$21 \mathrm{~g} \mathrm{ctms}=7 \notin$ due

Hexagonal taxe marks issued in 1888 - no uses recorded before 1905

## 1 Nov 1905 in Windsor Nova Scotia Canada:

$1 \phi$ short on $2 \phi$ UPU postcard rate: 2 x deficiency in cents not centimes

Offices with hexagons from 1888
Newcastle upon Tyne - NT - 545
Date range 1905-1950
$1.01 \%$ of taxed mail


## In Newcastle upon Tyne:

$1 \phi$ deficiency converted to 5 ctms to conform to UPU regulations

Type NT-0-5
Issued 1888
1905 Only known use

## In Norway:

UPU rate 20 öre $=25$ centimes
$2 \times 5 \mathrm{ctms}=10 \mathrm{ctms}=8$ öre due


## 27 Aug 1937 in Sunderland Taxed in Newcastle:

$2^{1 ⁄ 2 d}$ UPU rate unpaid
$2 \times 2 ½ \mathrm{~d}=5 \mathrm{~d}$
$=50 \mathrm{~g} \mathrm{ctms}$

$\left\langle\begin{array}{l}T \\ 50\end{array}\right.$
Type NT-2-50
Used 1937
545 Only known use
'545’ - Newcastle Office No.

## In France:

From 1 Aug 1937
UPU rate 1.75 francs

$$
=25 \mathrm{~g} \mathrm{ctms}
$$

50 g ctms $\times 1.75 \mathrm{f} / 25 \mathrm{~g} \mathrm{ctms}$
$=3.5 \mathrm{f}$ due


Offices with hexagons from 1888
Southampton - SO
Date range 1903-1965+ $3.1 \%$ of taxed mail

16 Mar 1958 in UK:
3d short on 6d UPU rate $2 \times 3 \mathrm{~d} \times 31 / 2 \mathrm{~g} \mathrm{ctms} / 1 \mathrm{~d}$

$$
=21 \mathrm{~g} \mathrm{ctms}
$$

$\langle\mathrm{T}\rangle$Type SO-1 Issued 1888 Used 1903-72 Late use of 1888 mark In USA: $21 \mathrm{~g} \mathrm{ctms}=7 \phi$ due

Mar 1933 in Glasgow Taxed in Southampton:

1d short on $2^{1 ⁄ 2}$ d UPU letter rate $2 \times 1 \mathrm{~d}=2 \mathrm{~d}=20 \mathrm{~g} \mathrm{ctms}$

$\left\langle\begin{array}{l}1 \\ 20 . \\ 5.0\end{array}\right\rangle$Type SO-4-20 Used 1932-33
S. O. Three known

## In Madeira:

UPU rate 125 centavos $=25 \mathrm{~g} \mathrm{ctms}$
20 g ctms $=100$ centavos due


## 17 May 1937 in Gosport Taxed in Southampton:

$11 / 2 d$ short on 5 d rate for sea to New York with onward air transmission $2 \times 11 / 2 \mathrm{~d}=3 \mathrm{~d}=30 \mathrm{~g}$ ctms
1
30.
Type SO-4-30
Used 1934-37
S. O. Two known

In USA: $30 \mathrm{~g} \mathrm{ctms}=6 \not \subset$ due



United Batu \& annie

Offices with hexagons from 1888
Glasgow - GW
Date range 1877-1965+ 9.3\% of taxed mail

## 21 June 1888 - First known use of Glasgow Hexagonal Mark

2½d (25 ctms) short on sd double UPU rate $\left\langle\begin{array}{l}\boldsymbol{T} \\ \frac{25}{6 W}\end{array}\right\rangle \begin{aligned} & \text { Type GW-1-25 } \\ & \text { Issued 1888 } \\ & \text { Used } 1888\end{aligned}$
-1902

## In USA:

$2 \times 25 \mathrm{ctms}=50 \mathrm{ctms}$

$$
=10 \not \subset \text { due }
$$



## 18 Oct 1888 in Stirling:

Mailed to Geological Survey of Canada Marked 'Free'

In Glasgow: ‘Free’ crossed out
Treated as Sd double UPU rate unpaid 5 ctms taxa mark modified to indicate 50 ctms

Type GW-1-5
Issued 1888
Used 1888-1907

## In Canada:



## 6 Apr 1912 in Glasgow:

Mailed to local address - id Paid
9 Apr in Glasgow:
Remailed to France
Taxed as $21 / 2 d$ UPU rate unpaid $2 \times 21 / 2 \mathrm{~d}=5 \mathrm{~d}=50 \mathrm{ctms}$ tax.

Type GW-4-50
Issued 1907
1912 Only known use
In France: Attempted delivery in Beaulieu sent back to Nice for 'DIRECTION'


9 Nov 1960 in Glasgow:
1957-1964 Conversion
$1 d=31 / 2 \mathrm{~g} \mathrm{ctms}$
1d short on 6d UPU rate Incorrectly charged
as 2 d short
$2 \times 2 \mathrm{~d}=4 \mathrm{~d}=14 \mathrm{~g} \mathrm{ctms}$

| $\left\langle\begin{array}{c}T_{6 w}\end{array}\right\rangle \begin{array}{c}\text { Type GW-13-14c } \\ \text { Only known use }\end{array}$ |
| :---: |

## In Denmark:

UPU rate 60 öre
14 ctms x 60 öre/ 25 ctms $=33.6 \sim 34$ öre due

Dublin ceased to be a UK Office of Exchange on partition in 1922


Offices with hexagons from 1888
Dublin - DN
Date range 1876-1922
Not in 1929 list

## 13 Dec 1899 in Belfast Taxed in Dublin

Newspaper wrapper
$1 / 2 \mathrm{~d}$ ( 5 ctms ) short on
$11 / 2 d$ triple UPU printed paper rate

$\left\langle\begin{array}{c}\text { TT } \\ \left.\frac{7}{5}\right\rangle\end{array}\right.$
Type DN-2-5
Issued 1888
First Known Use
Used 1899-1902
Used 1899-1902

In US: 2 x deficiency $=2 \not \subset(10 \mathrm{ctms})$ due

## 4 Aug 1888 in Cavan Taxed in Dublin:

2½d ( 25 ctms ) short on 5d double UPU letter rate

2
Handstamp to indicate double rate

$\left\langle\begin{array}{l}T \\ \frac{T}{25}\end{array}\right\rangle$
Type DN-2-25
Issued 1888
First known use
Used 1888-97

$\begin{aligned} \text { In USA: } 2 \times 25 \mathrm{ctms} & =50 \mathrm{ctms} \\ 50 \mathrm{ctms} & =10 \notin \text { due }\end{aligned}$
$\begin{aligned} \text { In USA: } 2 \times 25 \mathrm{ctms} & =50 \mathrm{ctms} \\ 50 \mathrm{ctms} & =10 \notin \text { due }\end{aligned}$


New Style Dublin Taxe Marks
With sloping serifs to the ' $\mathbf{T}$ '

Offices with hexagons from 1888
Dublin - DN
Continued

9 Aug 1908 in Dublin:
$11 / 2 \mathrm{~d}$ short on $2^{1} / 2 \mathrm{~d}$ UPU rate
$2 \times 11 / 2 d=3 d(30 \mathrm{ctms})$


$\left\langle\frac{\pi}{20}\right\rangle$
Type DN-3-30
Used 1908
Only known use


In USA: 30 ctms $=6 \phi$ due

## 29 Dec 1920 in Ireland Taxed in Dublin:

1d short on $2^{1 / 2 d}$ Empire rate for $1 \mathrm{oz}-2 \mathrm{oz}$ $2 \times 1 \mathrm{~d}=2 \mathrm{~d}$ ( 20 ctms )
$\begin{array}{ll}T \frac{T}{20} & \begin{array}{l}\text { Type DN-3-20 } \\ \text { DN }\end{array} \\ \text { Used 1920 } \\ \text { Only known use }\end{array}$

In USA:
$20 \mathrm{ctms}=4 \varnothing$ due



## 19 Aug 1959

 in Corcaigh (Cork):1 p short on
4d postcard rate
2 x deficiency 4 p
$=8 \mathrm{~g} \mathrm{ctms} \mathrm{m} / \mathrm{s}$

## In USA:

Conversion $1 \phi=3 \mathrm{~g}$ ctms
$8 \mathrm{~g} \mathrm{ctms}=2.7 \phi$
rounded to $3 \phi$ due


Type CK-1
Used 1959
Only known use
A British taxe mark still in use long after partition


## 3-TRAVELLING \& SEA POST OFFICES

Some TPOs and Sea POs handled a lot of international mail \& used taxe marks
The first TPO to be issued identifiable taxe marks was the Dublin \& Cork TPO On 14 May 1888 Mr. Anderson (Dublin PO) wrote to London:
'Two sets with the code letters 'DN' for Dublin itself and two sets with 'D\&C' for the Dublin \& Cork TPO are needed.

## TPOs \& Sea POs <br> Dublin \& Cork TPO - D\&C

Date range 1888-1910


Type D\&C-1
Issued Jun 1888
Used 1889-1910


## Aug 1894 Mailed from Liverpool:

Taxed in the Dublin \& Cork TPO enroute to Queenstown 2 d ( 20 ctms ) short on 5d double rate Pencil 'Fraction' 2 double rate 20 ctms deficiency

In USA: $2 \times 20 \mathrm{ctms}=40 \mathrm{ctms}(8 \not \subset)$
Due stamps on back


## 2 Jan 1891 in Trincomalee Ceylon:

2 cents short on 5 cent UPU postcard rate 2 cent deficiency $=4 \mathrm{ctms}$ (blue $\mathrm{m} / \mathrm{s}$ ) Unframed ' $T$ ' taxe mark applied

Route
Carried on P\&O Arcadia through
Suex Canal to Brindisi (19 Jan)
Train across Europe \& Channel Ferry
Train to Holyhead \& ferry to Kingstown
Across Ireland on D\&C TPO
Left Queenstown
on Cunarder Etruria (22 Jan)
Arrived New York late on Sat 28 Jan
New York arrival mark of Monday 30 Jan

All 3 known marks of L\&H TPO -
N American mail via rail \& ferry to Queenstown

TPOs \& Sea POs
London \& Holyhead TPO - L\&H
Date range 1895-1913

In L \& H TPO (all): $1 / 2 \mathrm{~d}$ short on International postcard rate
$2 \times 1 / 2 \mathrm{~d}=1 \mathrm{~d}=10 \mathrm{ctms}$
In USA \& Canada: $10 \mathrm{ctms}=2 \phi$
10 July 1911 in Yorkshire
Type L\&H-1 Issued 1895 Used 1895-1911
Last known use

Г.

## CA R D



## o文云 Pogersa

 Barrie shyario


30 June 1909 in London

T
Type L\&H-2
Issued 1906
Used 1907-09


1 April 1912 in Reading
$\begin{array}{cl}\langle\boldsymbol{T}\rangle & \begin{array}{l}\text { Type L\&H-3 } \\ \text { Issued 1910 } \\ \text { Used 1912-13 } \\ 3 \text { known }\end{array}\end{array}$


Dunhoyne Ahecistucd fill:12,

tun ins. Shinto.
2245 Compel True. Bis splendid, and ss is the Chicago Sou. Dope yours are feeling

## - better. Set rue rave a

Card once in a whilo-jucf gi (remind the that ouch:
live ur dear old elveago.

21 Jan 1907 'L.01' hexagonal taxe marks issued to London to Queenborough Sorting Carriage connecting with Flushing Ferry 1 May1911 Ferry terminal moved from Queenborough to Folkestone Same taxe marks remained in use

TPOs \& Sea POs
London \& Queenborough SC
London \& Folkestone SC - L. 01
Date range 1907-1913

## London \& Queenborough Sorting Carriage

13 Dec 1907 in Austria:
5 heller short on 10 h postcard rate

In L\&Q SC:
$2 \times 5 \mathrm{~h}=10 \mathrm{~h}=10 \mathrm{ctms}$


Type L\&Q-1-10
Used 1907-08
Two known

In London F. B.: $D$
$10 \mathrm{ctms}=-$


30 Apr 1912 in Germany:
20 pf short on
30 pf UPU rate for 40 g
In L \& F SC:
$\mathrm{m} / \mathrm{s}$ fraction
$\frac{2}{50}$ for double rate 50 ctms $2 \times$ deficiency
$\begin{array}{cl}\boldsymbol{T} & \begin{array}{l}\text { Type L\&Q-1 } \\ \text { Used 1907-13 } \\ 5 \text { known }\end{array}\end{array}$

## In London FB:

$50 \mathrm{ctms}=5_{\text {F. B. }}^{D}$
In London SW DO (79):
Delivery attempted but redirected to London WC with

London \& Folkestone Sorting Carriage


23 Jan 1906 'C.68’ marks issued to London \& Dover Sorting Carriage Not listed in 1929 survey but occasional use up to 1939


$\frac{\left.\begin{array}{c}\boldsymbol{7} \\ \frac{15}{15}\end{array}\right\rangle}{0.68}$
Type L\&D-1-15 Used 1906-13 In London Inland Section: 2 x deficiency $30 \mathrm{ctms}=\overbrace{\text { I. }}^{\text {S }}$ 26 May in Devonport England: Redirected in London EC:

CHARGE NOT PAID E.C. № 2

In Devonport Tasmania:
3d Postage due collected

## 25 May 1906 in France:

Addressed to Devonport Tasmania
10 ctms postcard rate paid by stamp on picture side Misdirected to UK

## In London \& Dover Sorting Carriage:

Treated as 15 ctms short on 25 ctms UPU letter rate


21 Jan 1907 ‘C.72’ marks issued to London \& Dover Sorting Carriage Not listed in 1929 survey but occasional use up to 1937

TPOs \& Sea POs
London \& Dover SC
Day Mail - C 72
Date range 1907-1937

## 11 Aug 1928 in

Lisburn Northern Ireland:
1928 Multiple Redirections - Use of Due Stamps of Three Countries
$11 / 2$ d internal letter rate to
Liverpool fully paid

## 13 Aug in Liverpool:

Became 1d short on $21 / 2 d$ UPU letter rate on redirection to Paris France

Single deficiency due
Fully paid for first transmission
M/s 'T 10' gold ctms

## In Paris:

$10 \mathrm{~g} \mathrm{ctms}=60$ French ctms
Due stamp applied but cancelled because of redirection to London


## In London \& Dover SC:

$\underbrace{\langle\boldsymbol{T}}_{0.72}\rangle \begin{aligned} & \text { Type L\&D-2 } \\ & \text { Used 1907-37 }\end{aligned}$


## 31 Aug in Montreal:

2 charge mark
$2 \not \subset$ due stamp applied

Redirected to Montreal Canada


## c1907 in Zadar Croatia:

25 heller UPU rate for 15 g paid

## In London \& Dover Sorting Carriage:

Treated as 25 h short on double UPU rate 25 h deficiency $=25 \mathrm{ctms}$


## In London Inland Section:

$2 \times 25 \mathrm{ctms}=50 \mathrm{ctms}=\underbrace{D}_{\text {B. }}$

September 1913 to WWI (August 1914)
Union Castle mail ships between Southampton and South Africa carried joint UK-SA sea post offices

POs \& Sea POs
UK - South Africa Sea Post Office
Date range 1913-1914

The service was not restored after WWI
The UK-SA sea post offices replaced sea post offices under the control of the South African Post Office UK-SA sea post offices were under the control of the postmaster of Southampton

The stamps of each country were accepted
The rates of the country whose stamps were used applied


2 June 1914 postcard of Madeira mailed on Balmoral Castle

' $\mathbf{S}$ ' in cancel indicates southbound
' $\mathbf{1}$ ' indicates no 1 of 12 marks issued
The numbers identify the team of sorters and not the ship

Considered $1 / 2 \mathrm{~d}$ short on 1 d postcard rate

(T)
U.K.-S.A. SEA POST

Type SP-1
Issued 22 July 1913
Used 1913-14


In London Foreign Branch: Double deficiency $=1 d$ due

4- LONDON DISTRICT OFFICES
From 1905 mail was taxed in London District Offices
Most taxe marks were identified by London series numbers in Italics - Some marks used office initials


London District Offices
Eastern DO - EDO - 88
Date range 1906-1931
$0.24 \%$ of taxed mail


Type E-1-5
Issued 15 Aug 1906
Used 1907
Only known use

## 22 Mar 1907 in London Eastern District Office:

$1 / 2 \mathrm{~d}$ ( 5 ctms ) short on 1 d international postcard rate

## In Cape Town:

Double deficiency $=1 \mathrm{~d}$ due
9 Apr 1907 delivered in Three Anchor Bay

## 31 July 1931 in London EDO:

1 $1 / 2 \mathrm{~d}$ short on $31 / 2 \mathrm{~d}$ Empire rate for $2 \mathrm{oz}-3 \mathrm{oz}$
$2 \times 11 / 2 \mathrm{~d}=3 \mathrm{~d}$

$$
=30 \mathrm{~g} \mathrm{ctms}
$$

(T)

Type E-2-30
Issued 1907
Used 1931
Only known Use

## 17 Aug in Cape Town:

$2 \times 11 / 2 \mathrm{~d}$ deficiency $=3 \mathrm{~d}$ due


No record of issue of hexagonal tax marks to London NDO PO archives show anonymous ' $\mathbf{T}$ ' mark in use in 1923 Hexagonal Type N-1 used 1956 - 62

14 Dec 1924 in London Northern District: Mailed in Muswell Hill N. 10 $1 / 2 \mathrm{~d}$ short on $11 / 2 \mathrm{~d}$ international postcard rate -30 ctms minimum due


London District Offices Northern DO - N. 1 Date range ? to 1965+ $0.42 \%$ of taxed mail


Anonymous tax mark with small nick on right side
Both known examples originate in Northern District (example in 1923 PO Archive has no nick)

In Sweden: UPU rate 30 öre $=50 \mathrm{ctms}$
$30 \mathrm{ctms} \times 30 \ddot{/} / 50 \mathrm{ctms}=18 \ddot{0}-$ Rounded up to 20 öre due

13 Sep 1960 in London NDO:
The only hexagonal taxa mark known used in London NDO

T.
Type N-1 Used 1956-62
3 known


## In London

Foreign Section:
2d short on Md Zone A air rate to Israel
$2 \times 2 \mathrm{~d}=4 \mathrm{~d}$

$$
=14 \mathrm{~g} \mathrm{ctms}
$$



Type FS-10
Used 1949-69


30 Sep 1907 hexagonal tax marks issued to London NWDO

## 7 Aug 1909 in Hampstead London NW:

$1 / 2 \mathrm{~d}$ short on ld international postcard rate
$2 \mathrm{x} 1 / 2 \mathrm{~d}=1 \mathrm{~d}=10 \mathrm{ctms}$ Only known use of London NW axe mark prior to 1920


London District Offices
North-West DO - 86 \& N.W. 1
Date range 1907-1956 $1.13 \%$ of taxed mail


Postcard message mentions visiting the Fleet
Vice-Admiral William Henry May K.C.V.O.
From May 1909 Admiral, Home Fleet
Important position in lead-up to WWI
Type NW-2 shown in 1923 PO records - Usually used on mail from British Empire Exhibition

T
Type NW-2
Used 1924-56
N.W. I.

## Jan 1928 in London NW1:

$2^{1 ⁄ 2 d}$ UPU letter rate unpaid
Long love letter enclosed
$2 \times 21 / 2=5 \mathrm{~d}$
$=50 \mathrm{~g} \mathrm{ctms}$

## In France:

UPU rate $1.50 \mathrm{f}=25 \mathrm{~g} \mathrm{ctms}$
$50 \mathrm{~g} \mathrm{ctms}=3$ francs due


13 Nov 1907 Hexagonal Marks with '75' issued to Paddington DO None known used before 1920


London District Offices
Paddington DO - 75 \& W 2
Date range 1906-1964 $1.55 \%$ of taxed mail

## 16 Dec 1929 in Paddington:

Invalid US stamp should not have been cancelled
Should have been marked ' 0 '
$11 / 2 \mathrm{~d}$ Empire letter rate unpaid $2 \times 11 / 2 \mathrm{~d}=3 \mathrm{~d}=30$ gold ctms

Type P-1-30
Issued 1907
Used 1921-29
In USA: 30 gold ctms $=6 \boldsymbol{\phi}$

## Mar 1931 in London Paddington:



(T)
Type C-5 Used 1906-64

1923 PO records confirm use at Paddington


In Netherlands: $12^{11 / 2}$ cents $=25 \mathrm{~g} \mathrm{ctms}$ 240 g ctms $=1$ Guilder 20 cents, 2 Guilders 95 cents collected


Paddington DO also known as London W2
Only known taxe mark identified by 'W 2'

| $\left\langle\begin{array}{l}T \\ \mathrm{~T}_{35} \\ \mathrm{~W} .2 .\end{array}\right.$ |
| :--- |

Type P-2-35
Used 1924-5
Two known
6 Aug 1924 mailed in Maida Hill W9:
1 d short on $2^{1} / 2 \mathrm{~d}$ UPU letter rate
$2 \mathrm{x} 1 \mathrm{~d}=2 \mathrm{~d}=35 \mathrm{ctms}$

In Tunisia: UPU rate 75 french ctms
Based on ratio of rates:
$2 \times 1 \mathrm{~d} \times 75 \mathrm{fr} \mathrm{ctms} / 2^{1} / 2 \mathrm{~d}=60 \mathrm{fr} \mathrm{ctms}$ $2 \times 30 \mathrm{ctms}$ due stamps applied

## 2 July 1930 in London SE13

ad short on
2½d UPU letter rate
$2 \times 2 \mathrm{~d}=4 \mathrm{~d}=40$ gold ctms


## In France:

UPU letter rate
$1.50 \mathrm{f}=25 \mathrm{~g} \mathrm{ctms}$
$40 \mathrm{~g} \mathrm{ctms} \times 1.50 \mathrm{f} / 25 \mathrm{~g} \mathrm{ctms}$

$$
=2.4 \text { francs }
$$




## c 1930 in London SE1:

$11 / 2 \mathrm{~d}$ short on $2^{1} / 2 \mathrm{~d}$ UPU rate
$2 \times 11 / 2 \mathrm{~d}=3 \mathrm{~d}=30 \mathrm{ctms}$ tax

Type SE-2-30
Issued 1921
Used 1922-34
Four known

## In France:

1.5 f UPU rate $=25$ gold centimes

30 g ctms $=1.8$ francs due

## South Western DO - SW

Date range 1905-64
$3.65 \%$ of taxed mail

## 6 Oct 1905 in South Western DO:

1d short on 2d double Empire letter rate Fractional taxe mark $\frac{2}{10} \begin{aligned} & \text { double rate } \\ & \text { ctms short }\end{aligned}$

$\underset{\frac{7}{7}}{\frac{2}{10}} \begin{gathered}\text { S.W }\end{gathered}$
Type SW-2-1012
Used 1905
Only known use

## In Durban South Africa:

Double deficiency $=2 \mathrm{~d}$

## 15 Dec 1905

in South Western DO: $1 / 2 \mathrm{~d}$ short on 1 d international postcard rate
Single deficiency $1 / 2 \mathrm{~d}=5 \mathrm{ctms}$

$\left\langle\begin{array}{c}5 \\ \frac{5}{5}\end{array}\right.$
Type SW-1-5
Used 1905-27
First recorded use


## In South Africa:

$2 \times 5 \mathrm{ctms}=1 \mathrm{~d}$ due
Circular 1d mark of Johannesburg
Redirected from Johannesburg to Cape Town

From Nov 1907 London SW identified by '79’ Office Number From 1924 new design identified by 'S.W.1.'

London District Offices
London SW DO - 79 \& SW Continued


May 1937 in London SW1:
$2^{11} 2 \mathrm{~d}$ UPU letter rate unpaid
$2 \mathrm{x} 21 / 2 \mathrm{~d}=5 \mathrm{~d}=50 \mathrm{~g}$ ctms

$\left\langle\frac{T}{50}\right\rangle$
Type SW-7-50
Used 1932-37
S.W.I. Two known

## In Sweden:

30 öre UPU rate $=25 \mathrm{~g}$ ctms $50 \mathrm{~g} \mathrm{ctms}=60$ öre due

13 Nov 1907 Hexagonal Marks issued to Western DO identified by '89' below hexagon

London District Offices
Western DO - 89
Date range 1907-1937
$1.07 \%$ of taxed mail

23 July 1928 in USA:
$2 \notin$ concessionary letter rate to UK fully paid


Type W-1-15
Issued 1910
Used 1928
Only known use

## In London West District Office:

Became $3 \not \subset$ short on 5¢ UPU rate on redirection to France

1 x deficiency $3 \not \subset=15 \mathrm{~g} \mathrm{ctms}$


## In France:

UPU rate 1.5 f

$$
=25 \mathrm{~g} \mathrm{ctms}
$$

Taxe incorrectly doubled:
$2 \times 15 \times 1.5 \mathrm{f} / 25 \mathrm{~g} \mathrm{ctms}$
$=1.80$ francs due

Type W-2-35
Issued Oct 1921
Used 1921-25

## 15 Apr 1925 in London W1:

1d short on $2^{1} / 2 d$ UPU letter rate to France
$2 \times 1 \mathrm{~d}=2 \mathrm{~d}=35 \mathrm{ctms}$
In France: UPU rate 0.75 francs
Based on ratio of rates:
$2 \times 1 \mathrm{~d} \times 0.75 \mathrm{f} / 21 / 2 \mathrm{~d}=0.60$ francs
Redirected to USA

In USA: $1 \phi=5 \mathrm{ctms}$
$35 \mathrm{ctms}=7 \not \subset$ due
Fully paid if sent direct to USA
UPU rule that redirected mail is charged highest charge during travels


London District Offices West Central DO - W.C.1.

Date range 1924-1938 $1.56 \%$ of taxed mail

## 11 Nov 1926 in WCDO:

$1 / 2 \mathrm{~d}$ printed paper rate paid ad short on $2 ½$ d Empire letter rate for 2 oz

$$
2 \times 2 \mathrm{~d}=4 \mathrm{~d}=40 \mathrm{~g} \mathrm{ctms}
$$

$\begin{array}{ll}\left\langle T_{40}\right\rangle & \begin{array}{l}\text { Type WC-1-40c } \\ \text { Used 1926-7 }\end{array} \\ \text { W. C.I. Two known }\end{array}$
In South Africa: 4 d due

## 14 Aug 1927 in USA:

$2 \notin$ letter rate to UK fully paid In London WC DO:
Became $3 \notin$ short on $5 \notin$ UPU rate on redirection to France 1 x deficiency $3 \phi=15 \mathrm{~g} \mathrm{ctms}$

Type WC-1-15c Used 1926-27 Two known

## In France:

UPU rate $1.5 \mathrm{f}=25 \mathrm{~g} \mathrm{ctms}$ $15 \mathrm{~g} \mathrm{ctms} \times 1.5 \mathrm{f} / 25 \mathrm{~g} \mathrm{ctms}$ $=0.9$ francs due


## d. Hz JELLSMAN,

372, GREEN LANES, FINSBURY PARK, LONDON, N.4.

PRINTED MATTYGR.


Mr M. G. Hanna.


## 29 May 1924 in

## London WCDO:

$1 / 2 \mathrm{~d}$ printed paper rate paid 2 d short on $21 / 2 \mathrm{~d}$ letter rate

T
Distinctive mark used at London WC 1923-24
Three known

## In USA:

$2 \times 1 \mathrm{~d}$ deficiency $=2 \mathrm{~d}=4 \varnothing$ Definitive stamp used as postage due

## 5 - Other Offices in 1929 Survey

## 1929 Survey of Taxed Outgoing International Mail

A survey of outgoing taxed mail was taken for two weeks from 30 Sep to 13 Oct 1929
The table indicates the numbers of taxed items for each Office of Exchange (Imperial included mail to British Empire and USA)

| Office |  | Imperial |  |  | Foreign |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| of Exchange | Letters |  | Printed | Letters |  | Printed |  | Percent |
|  |  | cards | Papers |  | cards | Papers |  |  |
| London |  |  |  |  |  |  |  |  |
| Foreign Section | 11,224 | 6,260 | 14,007 | 29,273 | 3,459 | 3,686 | 67,909 | 34.95\% |
| Eastern D.O. | 98 | 38 | 5 | 291 | 23 | 11 | 466 | 0.24\% |
| Northern D.O. | 122 | 102 | 34 | 427 | 116 | 23 | 824 | 0.42\% |
| Northwestern D.O. | 263 | 126 | 599 | 786 | 97 | 318 | 2,189 | 1.13\% |
| Paddington D.O. | 201 | 131 | 884 | 1,174 | 213 | 401 | 3,004 | 1.55\% |
| Southeastern D.O. | 482 | 225 | 1,466 | 645 | 88 | 97 | 3,003 | 1.55\% |
| Southwestern D.O. | 852 | 774 | 889 | 3,932 | 442 | 208 | 7,097 | 3.65\% |
| Western D.O. | 305 | 107 | 15 | 1,486 | 126 | 37 | 2,076 | 1.07\% |
| West-Central D.O. | 847 | 353 | 393 | 902 | 265 | 274 | 3,034 | 1.56\% |
| Birmingham | 748 | 734 | 3,447 | 553 | 107 | 99 | 5,688 | 2.93\% |
| Bradford | 34 | 2 | 30 | 141 | 19 | 9 | 235 | 0.12\% |
| Bristol | 337 | 1,401 | 5,659 | 17 | 11 |  | 7,425 | 3.82\% |
| Cardiff | 331 | 522 | 1,926 | 684 | 80 | 133 | 3,676 | 1.89\% |
| Dover | 390 | 571 | 759 | 690 | 189 | 33 | 2,632 | 1.35\% |
| Exeter | 11 | 112 | 48 |  |  |  | 171 | 0.09\% |
| Hull (Kingston upon) |  |  |  | 35 | 5 |  | 40 | 0.02\% |
| Jersey |  |  |  | 3 | 56 |  | 59 | 0.03\% |
| Leeds | 601 | 528 | 3,404 | 187 |  | 52 | 4,772 | 2.46\% |
| Lewes |  |  |  | 198 | 16 |  | 214 | 0.11\% |
| Liverpool | 2,459 | 1,768 | 11,678 | 2,185 | 91 | 910 | 19,091 | 9.83\% |
| Manchester | 2,148 | 2,515 | 3,782 | 2,243 | 177 | 48 | 10,913 | 5.62\% |
| Newcastle-upon-Tyne | 195 | 402 | 366 | 829 | 116 | 55 | 1,963 | 1.01\% |
| Nottingham | 12 | 5 | 41 | 20 | 2 | 4 | 84 | 0.04\% |
| Peterborough | 15 | 249 | 91 |  |  |  | 355 | 0.18\% |
| Plymouth | 130 | 274 | 831 | 4 |  | 2 | 1,241 | 0.64\% |
| Sheffield | 309 | 184 | 758 | 49 | 11 | 4 | 1,315 | 0.68\% |
| Southampton | 992 | 1,318 | 2,234 | 1,094 | 104 | 268 | 6,010 | 3.09\% |
| Aberdeen | 13 | 163 | 161 |  |  |  | 337 | 0.17\% |
| Dundee | 101 | 130 | 2,123 |  |  |  | 2,354 | 1.21\% |
| Edinburgh | 1,034 | 3,586 | 4,139 | 756 | 493 | 477 | 10,485 | 5.40\% |
| Glasgow | 1,578 | 2,603 | 13,097 | 708 | 45 | 66 | 18,097 | 9.31\% |
| Belfast | 1,715 | 1,804 | 3,950 | 49 | 8 | 16 | 7,542 | 3.88\% |
| Total | 27,547 | 26,987 | 76,816 | 49,361 | 6,359 | 7,231 | 194,301 |  |

The percentage is an indicator of the relative scarcity of taxed mail from each office
1929 was during the WWI to WWII period when the dispatch of international mail from offices other than London was at its peak


## Birmingham Favour Impressions c1920s or 1930s

T/40/BM, T/100/BM and all marks with ' ${ }^{75}$ ' under hexagon have not been seen used


## 13 Mar 1907 in Olton

Taxed in Birmingham
Considered $1 / 2 d$ short on
1d postcard rate
' 5 c ' blue $\mathrm{m} / \mathrm{s}$ for 5 ctms

## In Canada:

' 5 c' misread for 5 cents $5 \phi$ postage due collected Correct postage due $2 \phi$

## 10 Jan 1959

## in Birmingham:

3d short on 6d UPU rate
Equivalence $1 \mathrm{~d}=31 / 2 \mathrm{~g}$ ctms $2 \times 3 \mathrm{~d} \times 31 / 2 \mathrm{~g} \mathrm{ctms} / 1 \mathrm{~d}$

$$
=21 \mathrm{~g} \mathrm{ctms}
$$

## In USA:

Equivalence $1 \varnothing=3 \mathrm{~g} \mathrm{ctms}$ $21 \mathrm{~g} \mathrm{ctms} \times 1 \not \subset / 3 \mathrm{~g} \mathrm{ctms}$

$$
=7 \not \subset \text { due }
$$



Equivalence 1950-57 $1 \mathrm{~d}=5 \mathrm{~g} \mathrm{ctms}$


Other Offices in 1929 Survey
Birmingham - BM
Continued
6 July 1951 in Stafford Taxed in Birmingham:
$1 / 2 \mathrm{~d}$ short on $2^{1} / 2 \mathrm{~d}$ UPU
postcard rate
Double deficiency $=1 \mathrm{~d}$
$=5 \mathrm{~g} \mathrm{ctms}$


Type BM-5-5
Used 1951
Only known use

## In Sweden:

UPU rate $=40$ öre By ratio of rates
$2 \times 1 / 2 d \times 40$ öre/4d = 10 öre

2 July 1952 in Warwick \& Leamington Spa Taxed in Birmingham:
4 d UPU letter rate unpaid
$2 \mathrm{x} 4 \mathrm{~d} \times 5 \mathrm{~g} \mathrm{ctms} / 1 \mathrm{~d}=40 \mathrm{~g} \mathrm{ctms}$
Type BM-3-40c
Used 1950-57
Three known

## In Denmark:

From 1 July 1952 UPU rate $=60$ öre Charged $2 \times 60$ öre $=1 \mathrm{Kr} 20$ öre


Only Known Taxe Mark with Telegraph Code 'BD' for Bradford 29 June 1922 in Bradford:
During Madrid rate period 1d short on 3d UPU rate $2 \times 1 \mathrm{~d}=2 \mathrm{~d}=35 \mathrm{ctms}$


Type BD-0
Used 1922-26
Two known

Other Offices in 1929 Survey
Bradford - BD
Date range 1922-65+ $0.12 \%$ of taxed mail

## In France:

35 ctms in postage due collected


Distinctive Anonymous Taxe Mark used at Bradford - usually with green ink

## 14 Nov 1962 in Bradford - Registered to East Lothian Scotland:

Rate should be 1s 9d (3d letter rate +1 s 6 d registration) $T$ vad 19271 Paid 1s $81 / 2 d-1 / 2 d$ short paid - Marked for 1d postage due



Other Offices in 1929 Survey
Bristol - BS - 134
Date range 1906-64
$3.82 \%$ of taxed mail
15 Oct 1907 in Gold Coast Taxed in Bristol
en route to USA:
$11 / 2 \mathrm{~d}$ short on $21 / 2 \mathrm{~d}$ UPU rate $2 \times 11 / 2 \mathrm{~d}=3 \mathrm{~d}=30 \mathrm{ctms}$


Type BS -1-30
Used 1907-22
B. S.

USA: $30 \mathrm{ctms}=6 \not \subset$ postage due

24 June 1931 in Bristol:
1 d short on $21 / 2 d$ UPU rate $2 \times 1 \mathrm{~d}=2 \mathrm{~d}=20 \mathrm{~g} \mathrm{ctms}$


Type BS -3-20 Used 1926-31
Two known
In Switzerland:
UPU rate 30 Swiss ctms
By ratio of rates
$2 \times 1 \mathrm{~d} \times 30 \mathrm{Sctms} / 2^{1 / 2} \mathrm{~d}=24 \mathrm{~S} \mathrm{ctms}$
Rounded to 25 Swiss ctms due


13 Mar 1947 in Bristol:
$1 / 2 \mathrm{~d}$ short on 3d UPU letter rate Equivalence $1 \mathrm{~d}=8 \mathrm{~g}$ ctms Rounded up to 10 g ctms


In France:
UPU rate 10 francs
By ratio of rates $2 \times 1 / 2 \mathrm{~d} \times 10 \mathrm{f} / 3 \mathrm{~d}=3.3 \mathrm{f}$
Rounded to 3.5 francs due


## 12 Oct 1913 in Cardiff:

$1 / 2 \mathrm{~d}$ short on id postcard rate Double deficiency $=1 \mathrm{~d}$


Type CF-1
Used 1913-24

## In South Africa:

Transvaal due stamps used until Union due stamps issued in 1914-15

Other Offices in 1929 Survey

## Cardiff - CF

Date range 1913-34 $1.89 \%$ of taxed mail


## 31 July 1931 in Treorchy

## Taxed in Cardiff:

ld short on $51 / 2 \mathrm{~d}$ UPU registration rate $2 \times 1 \mathrm{~d}=2 \mathrm{~d}=20 \mathrm{~g} \mathrm{ctms}$
Underpaid mail should not have been accepted for registration

$\left.\frac{\square}{\frac{7}{20}}\right\rangle$Type CF-1-20
Used 1930-31
Three known
In Germany: $20 \mathrm{~g} \mathrm{ctms}=20 \mathrm{pf}$


19 Sep 1927 in Cardiff:
$11 / 2 \mathrm{~d}$ postcard rate unpaid $2 \times 11 / 2 \mathrm{~d}=3 \mathrm{~d}=30 \mathrm{~g} \mathrm{ctms}$

Used 1923-27
Two known


## 26 June 1932 Dartmouth Taxed in Exeter:

$1 / 2 d$ underpaid on $11 / 2 d$ International postcard rate
Double deficiency $=1 \mathrm{~d}$

$$
=10 \mathrm{~g} \mathrm{ctms}
$$

## In South Africa:

$10 \mathrm{~g} \mathrm{ctms}=1 \mathrm{~d}$ postage due
Durban 1d taxa mark

Other Offices in 1929 Survey
Exeter - EX
Date range 1929-32 $0.09 \%$ of taxed mail

hims r.m. H. Hardy Thervald "Stiacombe PPr hartal

## $\rightarrow$

S. Africa.

Lewes is listed as an Office of Exchange in the 1929 data but no confirmed uses of Lewes taxe marks had been found prior to 2017. Lewes was the Head Post Office for Newhaven, the terminal of the ferry to Dieppe. Two covers with different Lewes axe marks are now known, both to France.


## In France:

35 ctms in postage due collected

Other Offices in 1929 Survey
Lewes - LW
$0.11 \%$ of taxed mail

## 24 Sep 1921 in Seaford Taxed in Lewes

1d short on 3d UPU rate During Madrid period
2 x deficiency $=2 \mathrm{~d}=35 \mathrm{ctms}$ 20 changed to 35 in manuscript

Type LW-1-20
Used 1921
One known


Type LS-1-20
Issued 1907
Used 1927-36
Two known

Other Offices in 1929 Survey
Leeds - LS
Date range 1927-1948
$2.46 \%$ of taxed mail


5 June 1936 in Batley
Taxed in Leeds:
1d short on $2^{1 ⁄ 2}$ d UPU letter rate
2 x deficiency $=2 \mathrm{~d}$ ( 20 g ctms )

## In France:

1 gold ctm = 6 French ctms 20 g ctms $=1$ franc 20 ctms

## 15 Apr 1932 in Bradford

 Taxed in Leeds:$1 / 2 \mathrm{~d}$ short on
1½d Empire postcard rate
2 x deficiency $=1 \mathrm{~d}(10 \mathrm{~g} \mathrm{ctms})$

In Australia:
10 g ctms $=1 \mathrm{~d}$ postage due


In France Recouvrements Stamps used to collect non-postal charges from addressees
These services discontinued 30 Nov 1935
Surplus Recouvrements stamps used as normal postage dues

T
Type NG-1
Used 1927-48

NG-1 is only Nottingham taxe mark known to have been used

Other Offices in 1929 Survey
Nottingham - NG
Date range 1927-1948 $0.04 \%$ of taxed mail


## 10 Sep 1947 in

Nottingham:
$1 / 2 d$ short on 3d UPU rate
$2 \times 1 / 2 \mathrm{~d}=1 \mathrm{~d}$

$$
=8 \mathrm{~g} \mathrm{ctms}
$$

## In Austria:

Censor handstamp and tape

UPU rate $=100$ groschen
Based on ratio of rates:
$2 \times 1 / 2 \mathrm{~d} \times 100 \mathrm{~g} / 3 \mathrm{~d}$
~ 34 groschen due


All mail known to be taxed in Peterborough is to Canada or USA
PE-0 \& PE.1-10c only known Peterborough marks


## 1 Dec 1925 in Hogsthorpe 29 Sep 1931 in Huntingdon Taxed in Peterborough (both):

$1 / 2 \mathrm{~d}$ short $11 / 2 \mathrm{~d}$ postcard rate $2 \mathrm{x}^{1 / 2 \mathrm{~d}}=1 \mathrm{~d}=10 \mathrm{~g} \mathrm{ctms}$

Type PE-0
1923-26 1923-26
Four known

## In Canada:

$10 \mathrm{~g} \mathrm{ctms}=2 \not \subset$ due


Other Offices in 1929 Survey
Peterborough - PE - 612
Date range 1923-1935 $0.18 \%$ of taxed mail

## POST CARD

Nne st. Rems
C/ Tin: Ed con lemme


Canada


## In New York USA:

$10 \mathrm{~g} \mathrm{ctms}=2 \not \subset$ due


Type PE-1-10c Used 1925-32

SF-1 \& SF-2 only Sheffield marks known to have been used before 1965

19 May 1925 in Sheffield:
$1 / 2 \mathrm{~d}$ underpaid on $11 / 2 \mathrm{~d}$ UPU postcard rate


Type SF-1
Issued 1921
Used 1923-34

Other Offices in 1929 Survey Sheffield - SF - 700
Date range 1923-1965+ $0.68 \%$ of taxed mail

During Madrid rate period minimum postage due $11 / 2 \mathrm{~d}$

## In Netherlands:

Addressee refused to pay

## REFUSÉ

## 28 May 1925 in Sheffield:

Sender charged
$11 / 2 \mathrm{~d}$ minimum postage due


20 Sep 1963 in Sheffield:
3d short on 6d UPU letter rate Double deficiency 6d $=21 \mathrm{~g} \mathrm{ctms}$ (not marked)


Type SF-2
Used 1960-69

In Foreign Sec New York USA:
Conversion $1 申=3 \mathrm{~g}$ ctms
$21 \mathrm{~g} \mathrm{ctms}=7 \phi$ due

7 Sep 1907 Anonymous circular framed taxe marks issued to Edinburgh Used up to about WWII

Values other than 10 ctms are scarce

Other Offices in 1929 Survey
Edinburgh - EH
Date range 1907-1965+
$5.4 \%$ of taxed mail



Type C-20-20
Used 1908-31
Four known

## 23 Jan 1930 in Edinburgh:

1d short on
$2^{1 ⁄ 2}$ d UPU letter rate
$2 \times 1 \mathrm{~d}=2 \mathrm{~d}(20 \mathrm{~g} \mathrm{ctms})$

## In Iraq:

$20 \mathrm{~g} \mathrm{ctms}=2$ Annas due

## 3 Apr 1932 in Edinburgh:

1d QV stamp invalidated 30 June 1915 1d EVII stamp invalidated 31 Mar 1930 2 d short on $2 \frac{1}{2} \mathrm{~d}$ UPU letter rate $2 \times 2 \mathrm{~d}=4 \mathrm{~d}(40 \mathrm{~g} \mathrm{ctms})$


## 23 Apr in Costa Rica:

No evidence that
postage due was collected
Remailed to Hong Kong
20 cents in stamps on back
to pay UPU letter rate

## 3 Aug in Hong Kong:

Other Offices in 1929 Survey
Edinburgh - EH
Continued

15 Nov 1949 in Edinburgh: 3d UPU letter rate to Denmark unpaid

$\stackrel{\top}{\top}\rangle$In London FS: At normal equivalence $1 \mathrm{~d}=7 \mathrm{~g}$ ctms; $2 \mathrm{x} 3 \mathrm{~d} \times 7=42 \mathrm{~g} \mathrm{ctms}$
From June 1943 special rule for unpaid letters: taxe $=40 \mathrm{~g}$ ctms

Type EH-2
Used 1949-56
Three known


Type FS-10
Used 1949-69

## In Denmark:

UPU rate 40 öre
From ratio of rates:
$2 \times 3 \mathrm{~d} \times 40$ ö/3d

$$
\text { = } 80 \text { öre }
$$

Postage due meter


6 Aug 1962
in Edinburgh:
1d short on
4d postcard rate
$2 \times 1 \mathrm{~d} \times 31 / 2 \mathrm{~g} \mathrm{ctms}$
$=7 \mathrm{~g} \mathrm{ctms}$


Type EH-2-7c
Used 1962
Only known use

## In Sweden:

UPU rate 50 öre
From ratio of rates
$2 \times 1 \mathrm{~d} \times 50$ öre/6d

$$
=16.7 \text { öre }
$$

Rounded to 15 öre

12 Mar 1909 Circular framed taxe mark issued to Aberdeen
(T)

Type C-7
First known use Aug 1909 Last known use Aug 1948

Other Offices in 1929 Survey
Aberdeen
Date range 1907-1948 $0.17 \%$ of taxed mail

## 4 Aug 1909 in Aberdeen:

Considered $1 / 2 \mathrm{~d}$ underpaid on
Id UPU postcard rate
In Netherlands: Taxe cancelled Accepted at $1 / 2 \mathrm{~d}$ printed paper rate as there is no message


## 4 Feb 1919 in Aberdeen:

1d UPU postcard rate unpaid

## In Belgium:

$2 \times 1 \mathrm{~d}=2 \mathrm{~d}=20 \mathrm{ctms}$



## 17 Aug 1948 in Aberdeen:

$2^{1 ⁄ 2}$ d should have been sufficient for surface mail to

RAF station in Germany
Was there a surcharge for airmail?
No evidence that due was collected

No identifiable Dundee taxe marks known before 1956 Only identifiable mark is Type C-11

3 Apr 1956 in Dundee:
$11 / 2 d$ underpaid on 4 d UPU letter rate


Type C-11
Used 1956-83
First known use

Other Offices in 1929 Survey
Dundee
Date range 1956-1965+ $1.21 \%$ of taxed mail

## In London FS:

Conversion:
$1 \mathrm{~d}=5 \mathrm{~g} \mathrm{ctms}$
$2 \times 11 / 2 \mathrm{~d}=3 \mathrm{~d}$

$$
=15 \mathrm{~g} \mathrm{ctms}
$$



Type FS-10-15c
Used 1951-58

## (H) <br> \section*{)}

Abbey de Saint André, BRUGBS 3,

BESGIUR.



3d stamp folded back to show Taxe mark

9 Jan 1959 in Dundee:
3d underpaid on 6d UPU letter rate
C-11 taxe mark applied

Deficient postage paid through "Dutch Scheme" where the sending Post Office made up the single deficiency in postage, forwarded the item without delay and claimed the deficient postage from the sender

Used from 24 May 1952 when sender's address was known

McGREGOR \& BALFOUR LTD. Jorth tay works, LOONS ROAD, DUNDEE

## POST CARP

## $\left(\begin{array}{c}4 \\ 6 \\ 6 \\ m e r n\end{array}\right.$



Ing bear sob


- Liver Y Yruot ace are Montes Bob Ross quite were, as this levers us ace at present, wide

(O ,ak Station Quivatury PA , America

Other Offices in 1929 Survey Belfast - BE - I5
Date range 1904-1965+ $3.88 \%$ of taxed mail

## 3 Sep 1905 in Belfast:

Divided back postcard
$11 / 2 \mathrm{~d}$ short on $21 / 2 \mathrm{~d}$ letter rate
(T) Type C-6

Used 1904-81
Early examples fine lines - probably made of brass

Later examples probably rubber
In USA:
$2 \times 11 / 2 \mathrm{~d}=3 \mathrm{~d}=6 \notin$ postage due

## 23 Aug 1940

## in Bangor Co. Down:

Unpaid Canadian soldier's mail
Posted in civilian postal system
Not accepted as free soldier's mail

## In Belfast:

2d Empire postcard rate unpaid $2 \times 2 \mathrm{~d} \times 10 \mathrm{~g} \mathrm{ctms} / 1 \mathrm{~d}=40 \mathrm{~g} \mathrm{ctms}$

| 7 |
| :---: |
| $\frac{70}{B E}$ |

Type BE-1-40
Used 1940
Only known use
In Canada: No due collected


## 23 Apr 1935 in

Larne Co. Antrim:
$1 / 2 \mathrm{~d}$ short on
112d Empire postcard rate

## In Belfast:

$2 \mathrm{x} 1 / 2 \mathrm{~d}=1 \mathrm{~d}=10 \mathrm{~g} \mathrm{ctms}$


Type BE-2-10
Used 1926-47

## In South Africa:

1 d due collected

6 - Army Post Offices
Some Army Post Offices had tax marks for underpaid mail
APO operated with Sterling currency
Mail carried by British army channels and not subject to UPU regulations

May 1937 Taxe Mark of British Army Post Office in China
In China Field Post Office No. 1:
1 June 1927 to Feb 1940 FPO 1 was at Tientsin
Postage rates: Letters $11 / 2 d 1^{\text {st }}$ oz plus 1 d each additional oz Printed papers $1 / 2 \mathrm{~d}$ per 2 oz

24 May 1937 mailed at Field Post Office No. 1 Manuscript ' 5 ' at top left for 5 rates 1 d short on 5 x printed paper rate of $2 \frac{1}{2} \mathrm{~d}$ for up to 10 oz

Type H-4-2d Used 1935-37 Two known

Army Post Offices FPO 1 Tientsin China
Date range 1935-1937

In London Inland Section:
2d due mark applied


In London Foreign Branch to British Army of the Rhine (BAOR)
2 Apr 1919 British force occupying Germany renamed BAOR centred on Cologne Jan 1926 moved to Wiesbaden



Type FB-1-2d
Two known Both to BAOR in 1920s


Carried by the British Army postal system from the BAOR to the UK
Tax marks probably applied at
Base Army Post Office (BAPO) S40
BAPO S40 was at Wiesbaden Jan 1926 to Dec 1929

2 Aug 1927 in Idstein near Wiesbaden:

APO S40/H Idstein Apr 1926 - Oct 27


Type H-9
Used 1927
One known

Army Post Offices
British Army of the Rhine
Date range 1927-1929


## 11 Apr 1929 in Wiesbaden:

Postcard of Wiesbaden
APO S40 A was at
GHQ Troops Wiesbaden
Feb 1926 - July 1929


Type 0-3
Used 1929
Two known

## In London Foreign Branch (both):

$1 / 2 \mathrm{~d}$ short on $11 / 2 \mathrm{~d}$ Empire postcard rate
2 x deficiency $=1 \mathrm{~d}$ postage due


## 7 - Offices not in 1929 Survey

Offices not included in the 1929 survey because they were omitted or started to taxe mail after 1929

Only Known Use of Taxe Mark with 'HW' for Harwich
Offices not in 1929 Survey
Harwich - HW
Used 1920


25 Mar 1920 in Harwich: 1d UPU postcard rate unpaid $2 \times 1 \mathrm{~d}=2 \mathrm{~d}=20 \mathrm{ctms}$


Type HW-1-20
Used 1920
One Known

## In Sweden:



2
3
al
$=1$


UPU rate $=20$ öre $=25 \mathrm{ctms}$
$20 \mathrm{ctms} \times 20$ ö $/ 25 \mathrm{ctms}=16$ öre $(\mathrm{m} / \mathrm{s})$

Only Known Use of Distinctive 'T' of Grangemouth

Type T-4
Issued 1892
Used 1954
One known

Shown in archive of Alexander Kirkwood \& Son of Edinburgh as issued to Grangemouth in June 1892 (Scottish National Archives)

Offices not in 1929 Survey Grangemouth
Used 1954


## 2 July 1954 in

## Grangemouth:

112d short on 4d UPU letter rate
No taxe in gold ctms

## 6 July 1954 in Sweden:

UPU rate 40 öre
By ratio of rates
$2 \times 11 / 2 \mathrm{~d} \times 40$ ö/4d $=30$ öre

From 1940 to 1958 UPU recommended letter rate was 20 g ctms Allowed variation; $+40 \%$ to $-20 \%$
Many post offices used the ratio of rates to calculate postage due rather than converting gold centimes

Offices not in 1929 Survey
London EC
Date range 1945-1947

London - East Central District Office - located at Mount Pleasant Post Office
1945-47 large quantities of mail were taxed in London EC
1940-48 Equivalence: $1 \mathrm{~d}=8 \mathrm{~g}$ ctms

## In London EC (both):

$1 / 2 d$ short on 3d UPU rate
$2 \mathrm{x} 1 / 2 \mathrm{~d}=1 \mathrm{~d}=8 \mathrm{~g} \mathrm{ctms}$

$\left\langle\begin{array}{l}7 \\ 8\end{array}\right.$
Type EC-1-8
Use 1945-47
Only EC taxe mark known

## Apr 1946 in Denmark:

UPU rate $=40$ öre
Based on 40 öre $=20 \mathrm{~g} \mathrm{ctms}$
$8 \mathrm{~g} \mathrm{ctms}=16$ öre
Based on ratio of rates
$2 \times 1 / 2 \mathrm{~d} \times 40$ ore $/ 3 \mathrm{~d}=13.3$ öre
Charged 16 öre due


## Jun 1946 in Belgium:

20 May 1946
UPU rate 3.15 francs

Postage due based on ratio of rates:
$2 \times 1 / 2 \mathrm{~d} \times 3.15 \mathrm{f} / 3 \mathrm{~d}=1.05 \mathrm{f}$
Based on 20 g ctms
UPU rate
$8 \times 3.15 / 20=1.26 f$
Charged 1.2 francs

From 1946 hexagonal marks with 'L' for London were gradually replaced by marks with 'FS' for Foreign Section
From June 1943 mail to Empire destinations was to be taxed in Sterling Not clear whether mail to USA should be taxed in Sterling or centimes

Offices not in 1929 Survey London - FS
Date range 1946-1965+


Apple Or revers Association Dept. F.

Food River.


Poetry Dee



Sep 1947 clarification - Mail to USA taxed in centimes

## 20 Nov 1947 in London FS:

dd short on $31 / 2 \mathrm{~d}$ Empire rate for 2 oz
Incorrectly taxed in Sterling
Double deficiency $=2 \mathrm{~d}$

## In Chicago:

ad converted to $4 \varnothing$


Type FS-4-2d
Used 1947-57

9 Sep 1958 in Streatham Taxed in London FS:

Sd Empire rate unpaid
Double deficiency $=6 \mathrm{~d}$
Type FS-5-6d Issued 1958 Used 1958-66

Oct 2, 1958 in Ghana:
Late use of Gold Coast due stamps after 25 Jun 1958 when Gold Coast dues were overprinted 'Ghana.'



Offices not in 1929 Survey London - FS
Continued
From 1940 pound devalued 1 Mar $1940 \quad 1 d=8 \mathrm{~g} \mathrm{ctms}$ Sep $1948 \quad 1 d=7 \mathrm{~g} \mathrm{ctms}$ 1 Oct $1950 \quad 1 d=5 \mathrm{~g} \mathrm{ctms}$


## May 1948 in London FS:

$1 / 2 \mathrm{~d}$ short on 3d UPU rate
Double deficiency $=1 \mathrm{~d}=8 \mathrm{~g} \mathrm{ctms}$


Type FS-2-8
Used 1947-48
In Brazil: UPU rate 1200 reis $=20 \mathrm{~g}$ ctms
$8 \mathrm{~g} \mathrm{ctms} \times 1200 \mathrm{r} / 20 \mathrm{~g} \mathrm{ctms}=475 \sim 500$ reis

## 6 Mar 1950 in Anglesey

Taxed in London FS:
$1 / 2 \mathrm{~d}$ short on 3d UPU rate
Double deficiency $=1 \mathrm{~d}=7 \mathrm{~g} \mathrm{ctms}$


Type FS-10-7c
$\frac{7 \mathrm{C}}{\mathrm{FS}}$ Used 1949-66

## In Algeria:

UPU rate 25 francs $=20 \mathrm{~g} \mathrm{ctms}$
$7 \mathrm{~g} \mathrm{ctms} \times 25 \mathrm{f} / 20 \mathrm{~g} \mathrm{ctms}=8.75 \mathrm{f}$
Rounded to 10 francs due

 W.E.Purnell Gsq,

Unesco Sth East Asia Science Corp Office Djl. Diponegoro 76 Djakata

Indonesia


73/76, King William Street, London, B.C.4.

June 1955 in London FS:
$11 / 2 d$ short on $4 d$ UPU rate 2 x deficiency $=3 \mathrm{~d}$
$=15 \mathrm{~g} \mathrm{ctms}$


## In Indonesia:

UPU rate $=75 \mathrm{sen}$
By ratio of rates:
$2 \times 3 \mathrm{~d} \times 75 \mathrm{~s} / 4 \mathrm{~d}=56 \sim 60$ sen


Offices since 1929
London - FS
Continued

## Pound devaluation

1 Oct $19501 d=5 \mathrm{~g} \mathrm{ctms}$
1 Oct 1957 ld = 31/2 g ctms

## 26 Apr 1956 in London FS:

$31 / 2 d$ short on Md UPU rate $2 \times 31 / 2 \mathrm{~d}=7 \mathrm{~d}=35 \mathrm{~g} \mathrm{ctms}$

Used 1952-56
Two known
Netherlands: UPU rate 25c
By ratio of rates
$2 \times 31 / 2 d \times 25 \mathrm{c} / 4 \mathrm{~d}=44$ cents

## 18 May 1962 in Bradford

 Taxed in London FS:3d short on 6d UPU rate
Double deficiency $=6 \mathrm{~d}=21 \mathrm{~g} \mathrm{ctms}$
T Type FS-10-21c

$21 C$ Issued 1958
F.s. Used 1958-65

## In Lebanon:

UPU rate


Messes. J. \& C. Amatouri \& Co.,

30 piastres
Not clear how
20 pi due calculated.
P. O. Box No. 545,

Beirut,
LEBANON.


Oct 1963 in London FS:
4d short on Gd UPU rate
2 x deficiency $=8 \mathrm{~d}$

$$
=28 \mathrm{~g} \mathrm{ctms}
$$

T T
28C
F.S.
Type FS-10-28c
Issued 1958
F.S. Used 1960-66

In Sweden: UPU rate 40ö
H. R. HARMER LTD.,

By ratio of rates:
$8 d \times 40$ ö/6d = $53 \sim 50$ öre



Offices not in 1929 Survey

Bolton was not an Office of Exchange for international mail

## It would not have needed a taxe mark



## FROM

320325,000 pads $2 / 30$ Drs.LTd. (51-3118). s.6.2.
Sample strikes, on Telegram Form printed February 1939

Mark was available for use in Bolton office


Bolton - 92
Type BL-1
Used 1947
Two known

## 19 Jun 1947 in Bolton:

$11 / 2 d$ underpaid on internal $2 d$ postcard rate
Double deficiency $=3 \mathrm{~d}$
3D/To Pay/92 of Bolton
Both known uses of the Bolton axe stamp were addressed in the same hand writing to different Rochdale addresses

Philatelic?


Offices since 1929
Portsmouth - 625
Date range 1945-60
( $)$
Type C-10 Used 1945-60 All 3 known uses originate in Portsmouth


Portsmouth 625 charge mark


## 14 Sept 1945 in Portsmouth:

id short on
2d Empire postcard rate No indication of due amount

To Mischa Ave
Hollywood actor specialized in
'Mad Russian' parts

UNCALLED FOR AT
KO RADIO PICTURES

3 Mar 1949 in Portsmouth: Mailed unpaid to H.M.S. Maidstone c/o GPO London.


Type PT-1
Only known use of tace mark with 625

H.M.S. Maidstone - submarine depot ship in WWII - In 1949 its home base was Portland Dorset

1961 - Reading became an Office of Exchange because of proximity to Heathrow Airport Last Office of Exchange to open in the centimes era

Offices since 1929
Reading - RG
Date range 1961-65+
L. O. Desboraugh. Esq.
Registrar,
Vietria Mniversity of Wellingtow.
P.O. Box 196.
WELLINGTON.
NEW ZEALAND

Oct 1962 in St Boswells Scotland Taxed in Reading: 6 d underpaid on

3s Zone C 1oz airmail rate $2 \times 6 d=1 \mathrm{~s}$ taxe


In New Zealand: From 30 Sept 1951
definitive stamps used to collect postage due

1 Oct 1966 UK Post Office adopted UPU 'fractional' system of marking postage due to replace centimes system
12 May 1969
in Harrogate Taxed in Reading:
3d short on
1s 6d Zone B air rate

## VIA AIR MAIL

Type RG-2-9\6
Used 1967-70


The UPU 'fraction':
6 d $2 x$ deficiency
9 d UPU surface rate

The Gorham Company, 333 Adelaide Avenue, Providence, Rhode Island ${ }^{2907 \text {, }}$ U.S.A.

