

U.K. TAXE MARKS AND THEIR OFFICES OF USE IN THE CENTIMES ERA: THE MAKING OF AN EXHIBIT

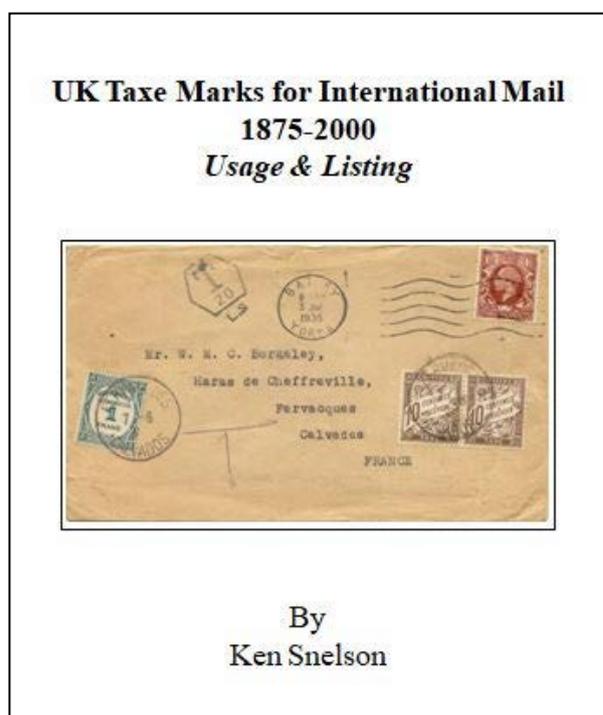
Ken Snelson

This article discusses the process for making a five frame exhibit on U.K. Taxe Marks and the structure of the exhibit illustrated by a selection of some of the items included. The full exhibit is included in the Displays section of the PDMSG web site.

In the 1970s and 1980s I shifted from collecting G.B. stamps to collecting G.B. auxiliary marks. I soon found that my collection of taxe marks used on underpaid international mail included many previously unrecorded marks. James Mackay's 1984 bookⁱ had the most comprehensive listing, which only included 70 marks. As I continued to collect and publish my results the number of identified marks rose to many hundreds. I wrote several articles for the *British Postmark Society Quarterly Journal* and the *PDMSG Journal*. Other collectors contributed by sending details of their finds. I also accumulated images of taxed covers. This database now includes over 13,000 usages and is still growing.

I had an exhibit *Underpaid International Mail GPU – WWI from, to and through Great Britain* which won vermeil medals at international shows in Thailand in 2003 and Valencia 2004. I then turned my attention to writing a book on U.K. taxe marks and in 2007, a year after retiring from consulting, I published the book.ⁱⁱ

Since 2007 a large part of my philatelic time has been devoted to researching and writing a book on the U.K. Returned Letter Offices. In early 2017 this book was completed and sent to be publishedⁱⁱⁱ and I turned my mind once again to preparing an exhibit on taxe marks. The challenge was not finding enough material to put into an exhibit. Rather the difficulty was selecting what to show. I have identified over 800 types, have a collection of about 2,000 covers and have filed images of over 13,000 covers. Only a small proportion of this material could be shown in a five-frame exhibit.



The solution was to concentrate on the offices that used taxe marks rather than the marks themselves. About 50 offices used identified taxe marks and some of the small offices had very few uses. The exhibit has one or two pages for each office. The primary purpose is to show examples from all the offices known to have used identified taxe marks while the secondary purposes are to illustrate the Postal Union rules and to show a range of marks and usages.

The exhibit is structured around two documents from Post Office Archives. An 1888 file showed the correspondence leading to the adoption of the hexagonal design with the office indicated by letters or numbers under the hexagon.^{iv}

ⁱ *Surcharged Mail of the British Isles*, James A. Mackay, Published by the author 1984.

ⁱⁱ *UK Taxe Marks for International Mail 1875-2000 – Usage and Listing*. Ken Snelson, Published by the author 2007.

ⁱⁱⁱ *The Returned Letter Offices of Great Britain to 1912 and Beyond*, J. Kenneth Snelson & Robert Galland FRPSL, Royal Philatelic Society London, January 2018.

^{iv} The Genesis of the UK Hexagonal Taxe Marks, Ken Snelson, Journal No 44 Dec 2007 pp.4-8.

The sketch of the proposed design in the file had the letters **CK** for the Cork telegraph code under the hexagon and showed a 25 centimes value within the hexagon (Figure 1).

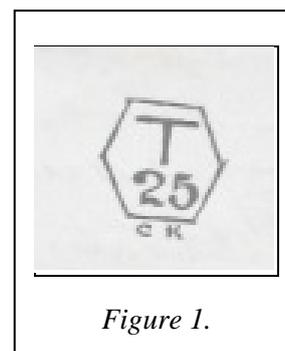


Figure 1.

There was also a list of the codes for all 18 offices using tax marks at this time (the list erroneously shows the code for Greenock – **GK** as **GT** which is the code for Gosport). (Figure 2). Four tax marks with values, blank, 5, 10 and 25 centimes were issued to London on the 28th April 1888 identified by the letter **L** under the hexagon. Similar sets of hexagonal marks were issued to the other 17 offices soon after, each with their own telegraph code under the hexagon.

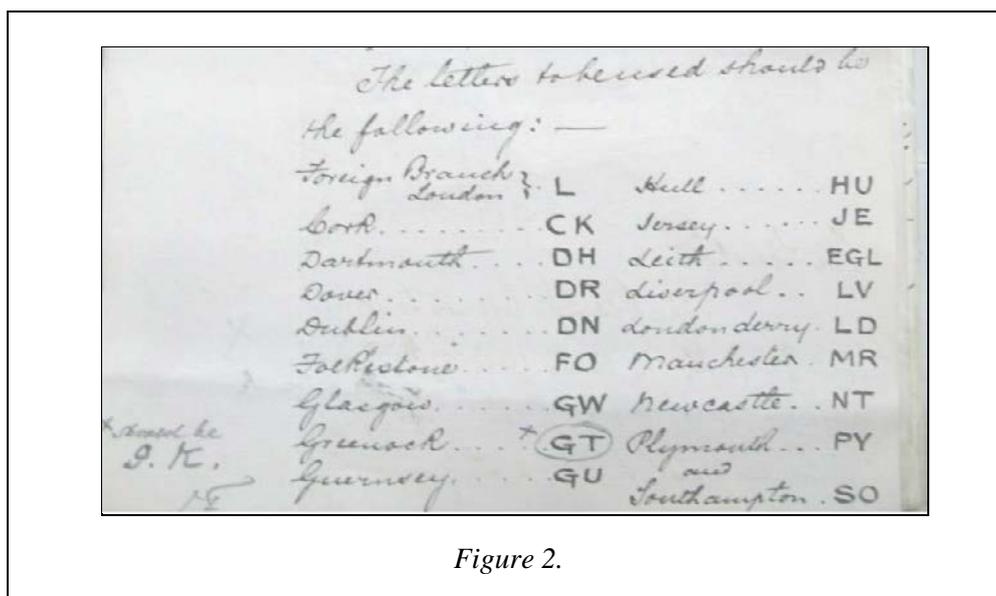


Figure 2.

The second important Post Office document – which was found by Michael Furfie – is the results of a two-week survey in 1929 of outgoing taxed mail which showed the numbers of taxed items for 32 Offices of Exchange. The numbers ranged from 68,000 in London Foreign Section to just 40 in Hull. These numbers are used in the exhibit as an indication of the relative scarcity of each office.

The number of uses of each mark in the database is a reasonable indication of scarcity. Comments in the exhibit such as **‘Two Known’** refer to the number of usages of this tax mark recorded in the database. Of course a larger number probably exist but, if I have only found two examples in 30 years of collecting and recording these marks, the mark is scarce.

These documents were used to organize the exhibit into 7 sections in approximate chronological order:

- Section 1 – Taxe Marks prior to 1888 Issue of Hexagonal Marks
- 2 – Offices issued with Hexagonal Marks in 1888
- 3 – Travelling and Sea Post Offices
- 4 – London District Offices
- 5 – Other Offices in 1929 Survey
- 6 – Army Post Offices
- 7 – Offices not in 1929 Survey

The start date for the exhibit was the 1st July 1875 when the General Postal Union (G.P.U.) came into operation requiring underpaid international mail to be marked with **T**.

The end point was chosen as the 1st January 1966 when the Universal Postal Union (U.P.U.) abandoned the use of centimes indications on taxed mail and changed to fractional markings which made many of the older tax marks obsolete and required the issue of many new and different tax marks.

Section 1 – Tax Marks prior to 1888 Issue of Hexagonal Marks

The first section of the Exhibit shows examples of tax marks that were in use before the issue of hexagonal marks, mostly **T** marks of a standard design with no indication of office of use although most mail was taxed in London. I chose the items for this section to illustrate the G.P.U. Rules for taxing mail and how these changed when the U.P.U. replaced the G.P.U.

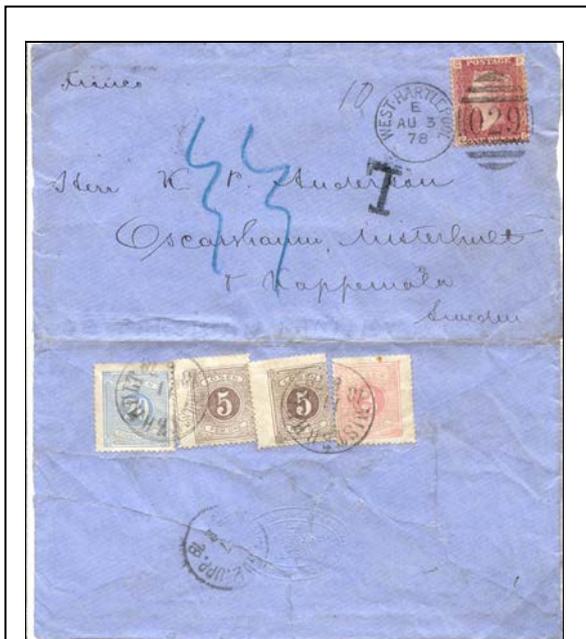


Figure 3. 1878 To Sweden under G.P.U. rules
 10 m/s shows 10 ctms paid
 Swedish unpaid rate 40 öre
 1 öre = 1.39 ctms: 10 ctms paid ~ 7 öre credit
 Net postage due 40 öre - 7 öre = 33 öre.



Figure 4. To Cuba long sea passage

15 June 1877 Spanish Colonies joined G.P.U.
 Paid rate 25ctmos+25ctmos sea surcharge

U.K. paid rate 6d, Unpaid fined 3d.

1d short on 6d rate, m/s 50 – 50 ctms paid

In Cuba incorrectly treated as if unpaid rate
 rate was 100 ctmos including 2 x sea surcharge.
 100 – 50 credit = 50 ctmos due

I chose a cover to Sweden to illustrate the G.P.U. rules (Figure 3) which also shows the standard seriffed **T** mark used before 1888.

I included three covers showing the G.P.U./U.P.U. rules for mail that originated in non-Union countries including the 1879 cover from Peru during the confusion over Peru's G.P.U. membership (see Journal #16 December 2000 p.9).

To illustrate the rules for long sea voyages I chose a cover to Cuba (Figure 4). In this case the surcharge for long sea transit is incorrectly doubled in the unpaid rate used to determine the postage due.

I included a sans-serif **T** mark that I believe was used at Glasgow and a binocular mark with no office identifier that I know was used at Liverpool.

The only mark which identified the office of use prior to 1888 was a binocular mark with a **D** for Dublin (Figure 5). This included a **25** centimes value and was mainly used for U.P.U. mail that was 2½d short on the double rate.

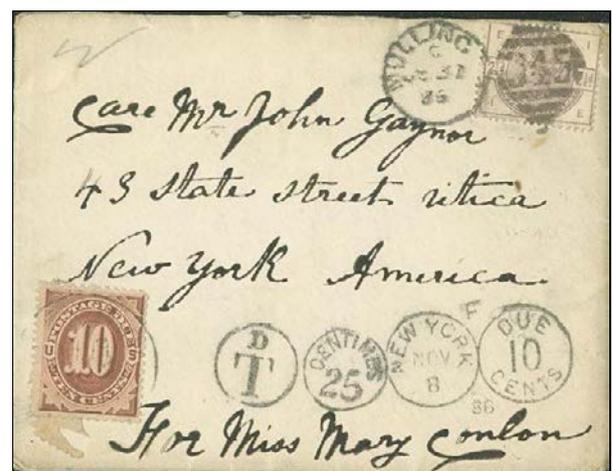


Figure 5. 31 Oct 1886 Ireland to U.S.A.

25 ctms (2½) short on 5d double U.P.U. rate
 Type **DN-1-25** tax mark.

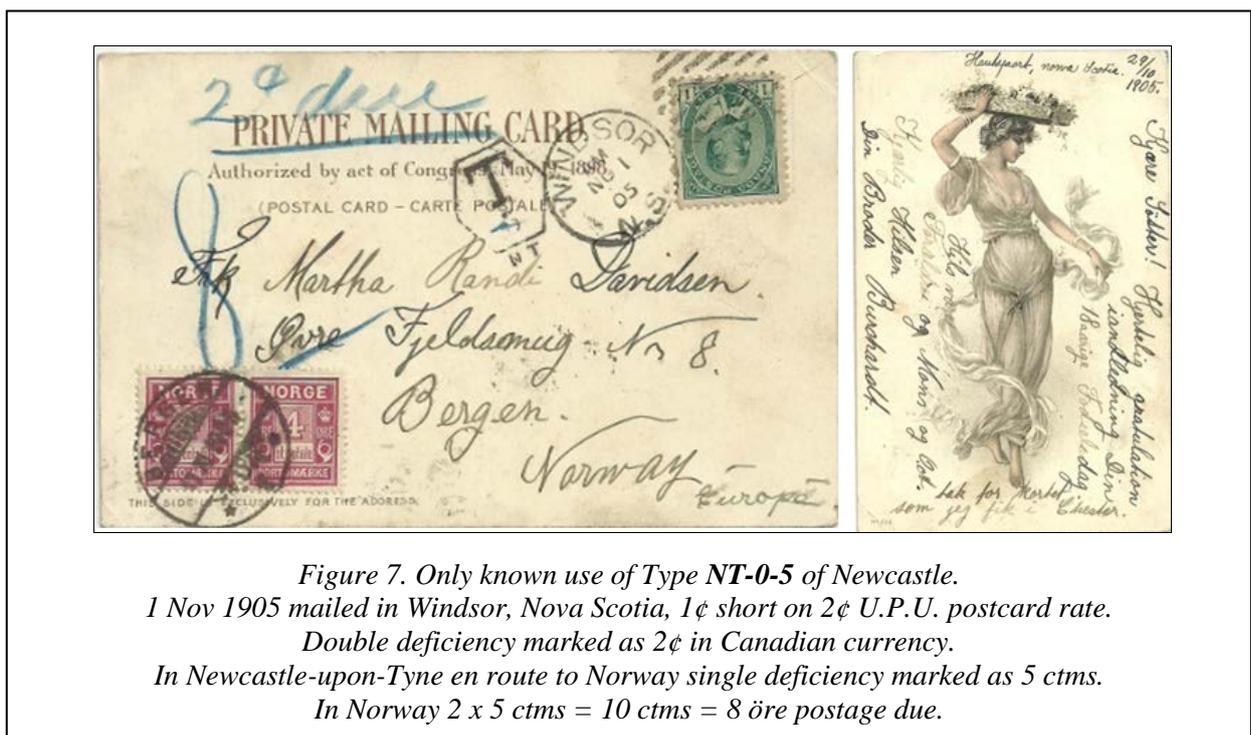
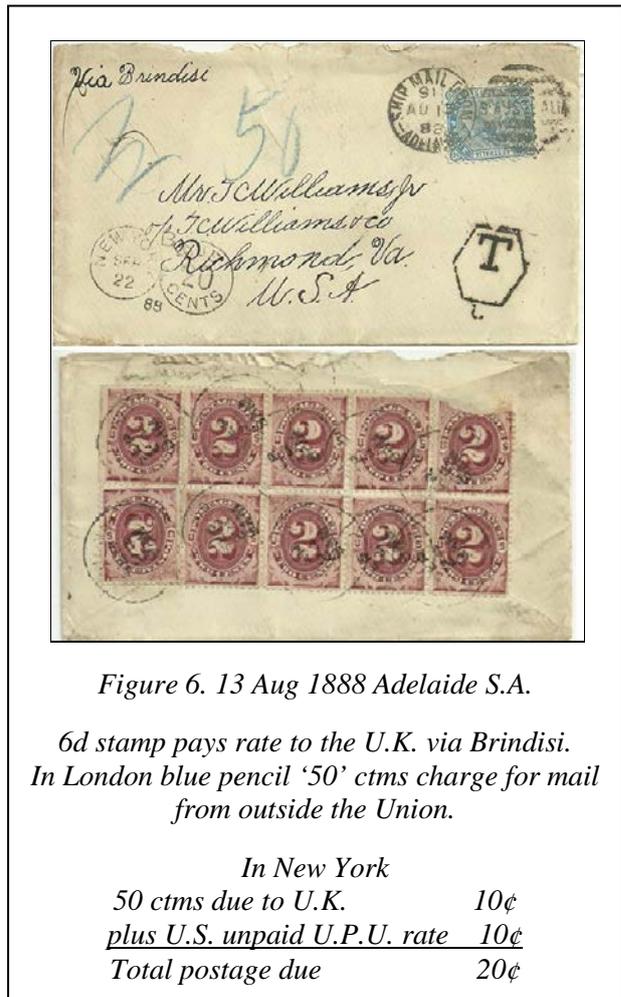
In New York 2 x 25 = 50 ctms = 10¢ due.

Section 2 – Offices issued with Hexagonal Marks in 1888

The second part of the exhibit showed examples of tax marks from the offices that were issued hexagonal marks in 1888. These offices included large offices such as London, Liverpool and Glasgow as well as smaller ports which only taxed mail from the immediate vicinity of the port mailed just prior to the mail ship's departure. Tax marks from Dartmouth and Greenock have not yet been found. Only one cover has been found with a Leith tax mark. This was used on an incoming cover from a Norwegian ship (see Journal #62 Dec 2012 p.16). In this issue of the Journal I report the recent discovery of a Londonderry tax mark.

For the larger offices with large amounts of taxed mail the items were selected to show unusual uses. A cover with a 1s bisect from Samoa was shown which had a routing indication "Via London" although this was not a direct route from Samoa to San Francisco. The origin of this cover was philatelic but the sender could not have known that it would have received a tax mark in London (see Journal #74 Jun 2015 p28).

An early use of a London tax mark was on an August 1888 cover from South Australia via Brindisi and London to the U.S.A. (Figure 6). The Australian colonies at this time were still outside the U.P.U. and the rules for mail from outside the Union were applied.



The exhibit includes interesting and unusual uses of tax marks from the other big offices such as Liverpool, Manchester and Bristol.

All the smaller offices for which usages are known were included.

Newcastle-upon-Tyne was issued with hexagonal marks in 1888 although none have been seen used before 1905 (Figure 7). This is the only known use of the 5 centimes tax mark. It is particularly unusual as it is a taxed postcard from Windsor, Nova Scotia, in transit to Norway.

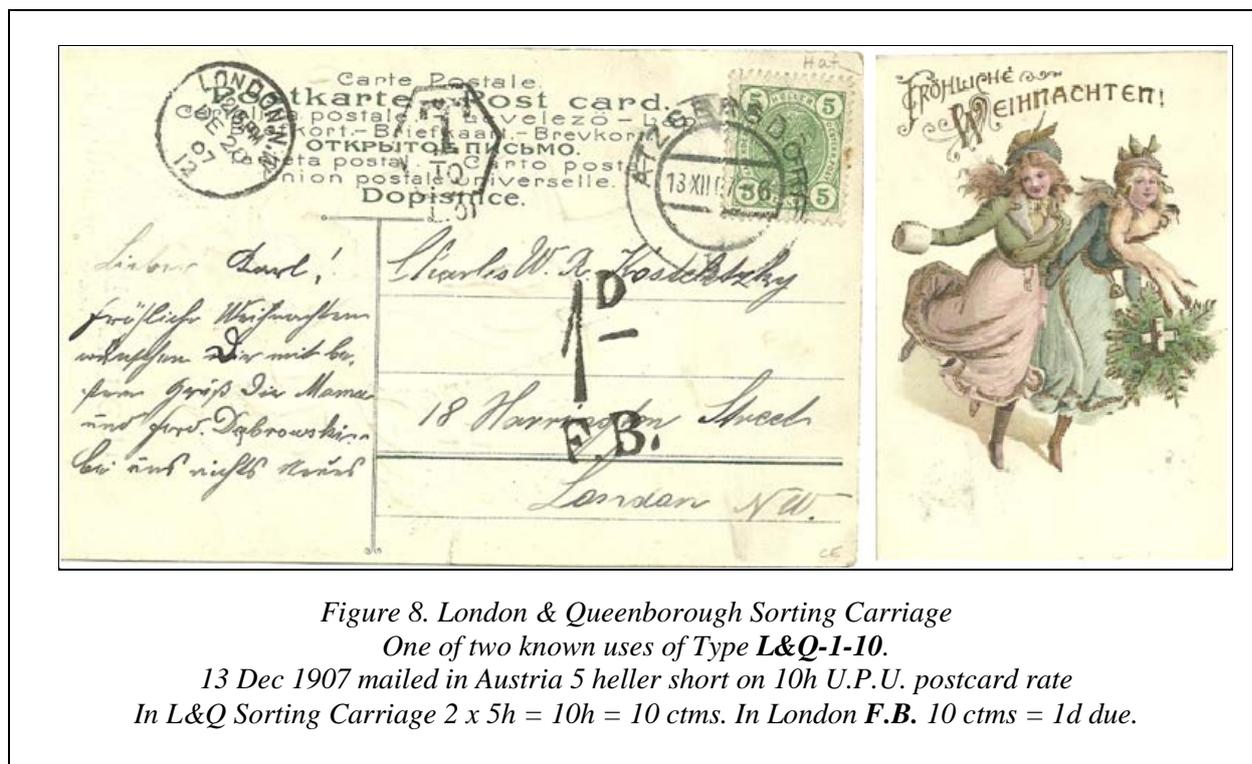
Section 3 – Travelling and Sea Post Offices

The third section of the exhibit showed tax marks used on Travelling and Sea Post Offices. To expedite the mail it was sorted in a T.P.O. *en route* to the port of departure and, if necessary, could be taxed in the T.P.O.

The Dublin & Cork T.P.O. tax marks were part of the original 1888 issue. An extraordinary usage of Type **D&C-1** on a postcard from Ceylon *en route* to the U.S.A. was included (see Journal #73 Mar 2015 p.34)

Other Travelling Post Offices which taxed mail are the London & Dover Sorting Carriage (see Journal #82 June 2017 p.30 and Journal #80 Dec 2016 p.26) and the London to Holyhead T.P.O.

The tax marks of the London & Queenborough Sorting Carriage are particularly scarce (Figure 8). Most of the uses of the London & Dover and London & Queenborough tax marks are on incoming mail from the Continent.



There were joint U.K. and U.S. Sea Post Offices on some of the Trans-Atlantic steamers from 1905 to 1914. The tax marks used in these offices were issued by the U.S. and were excluded from the Exhibit because they were not issued by the U.K Post Office.

There were Sea Post Offices on the U.K. to South Africa steamers. These were originally under the jurisdiction of Cape Colony and then The Union of South Africa. It is not clear whether these offices had tax marks but if they did they would have been excluded (see Journal #65 Mar 2013 p.7).

However, in 1913 the South African Sea Post Offices were replaced with U.K.-South Africa Sea Post Offices under the control of the postmaster of Southampton. Tax mark **SP-1** was used in these offices but the service only lasted a little over a year as it ended in 1914 with the start of World War I (Figure 9).

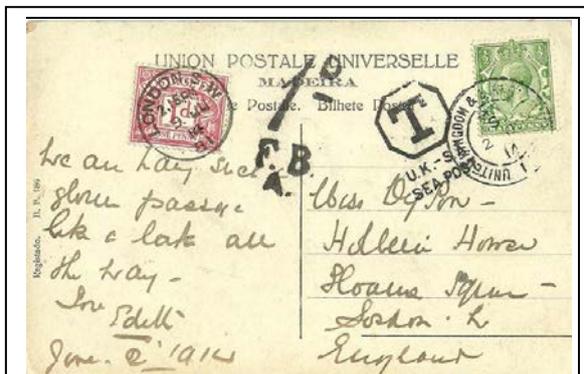


Figure 9. 2 June 1914 Postcard of Madeira Mailed on Balmoral Castle
1/2d short on 1d postcard rate
In London FB double deficiency = 1d due.

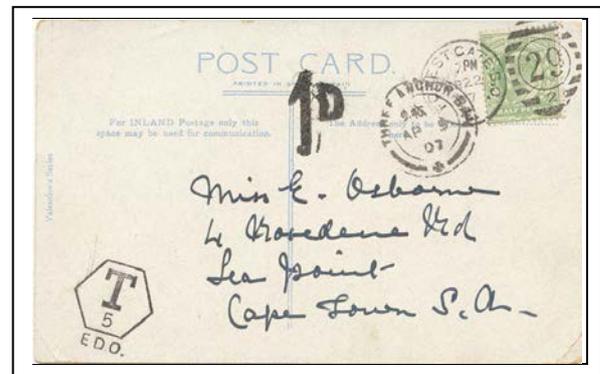


Figure 10. 22 Mar 1907 Eastern D.O.
Only known use of Type E-1-5
1/2d short on 1d postcard rate
In Cape Town double deficiency = 1d due.

Section 4 – London District Offices

The Post Office gradually allowed more offices to deal with, and tax, international mail. This was part of a general policy of reducing the amount of mail that was handled in the London main offices and in some cases reducing transit time by sending mail directly to the ports. Ports such as Dover and Southampton which were issued tax marks in 1888 had very few uses before about 1905 but after that date are reasonably common.



Figure 11. 6 Oct 1905 South Western D.O.
Only known use of Type SW-2-10\2
1d short on 2d double Empire rate.
In Durban double deficiency = 2d due



Figure 12. March 1931
Type C-5 Paddington

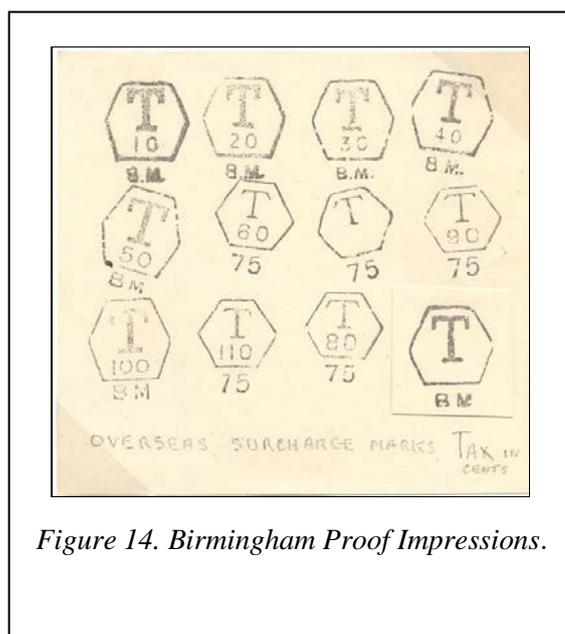
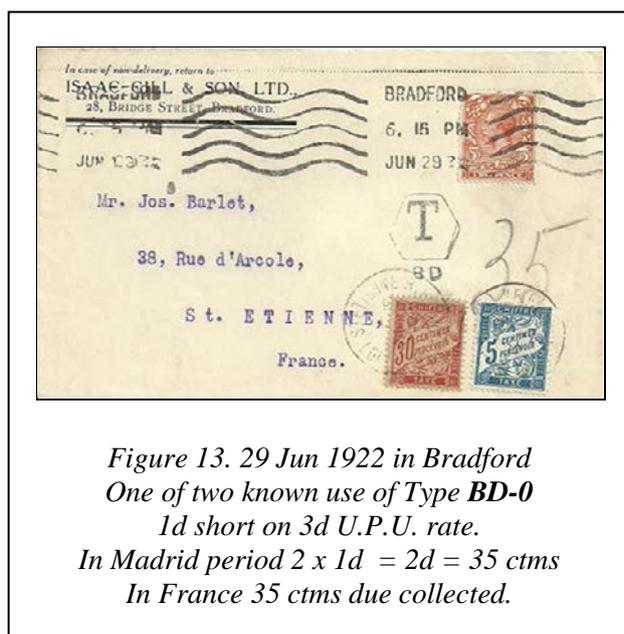
The fourth section covered the tax marks used in the London District Offices from about 1905. Most of these marks were identified by office numbers under the hexagon but a few used the office initials. The postcard shown (Figure 10) has the only known use of the **E-1-5** mark from the London Eastern District Office.

The South Western District Office was the only London office known to have used a fractional tax stamp (Figure 11). The only other similar mark was used in Liverpool.

Exceptionally, Paddington, London Western District Office, had a circular framed mark Type **C-5**. The example shown (Figure 12) was on a parcel tag to the Netherlands. It has 2.95 Guilders in charges although there is insufficient information to hazard a guess at how this was calculated.

Section 5 – Other Offices in 1929 Survey

The fifth section covered offices included in the 1929 survey that were not covered in previous sections. There were a number of larger offices that taxed a lot of mail that were not part of the original 1888 issue such as Birmingham, Bristol, Leeds, Sheffield. There were also more difficult offices such as Edinburgh, Cardiff and Nottingham. One of the most elusive offices is Bradford (BD). There are now two known strikes of a mark identified by the **BD** code (Figure 13). However, there are several uses of plain **T** marks which could be Bradford.



Another elusive office is Lewes. When I first showed this exhibit in October 2017 I had not seen a Lewes mark. Until late last year no uses of tax marks on outgoing mail had been recorded although several charge marks had been recorded on incoming mail. Late last year David Toft found a 20 ctms mark **LW-1-20** (see Journal #84 Dec 2017 p.3). In addition in early 2018 Paul Davey found a 30 ctms mark **LW-1-30** (see Journal #85 Mar 2018 p.3). Maybe some more Lewes marks will be found. The exhibit now has the 20 ctms mark but not the 30 ctms mark.

For Birmingham a set of favour impressions (Figure 14) was included in addition to some examples used on cover. These add variety and also show tax marks that existed but have not yet been found on cover. The Birmingham favour strikes are not dated but from the values and style they are probably from the 1920s or 1930s. I also used favour strikes for Guernsey, an office where very few taxed covers are known from and I don't have one. Recently a dealer offered a cover for sale that was said to have been taxed in Guernsey. The **GU** was not struck and I convinced him that, although originating in Guernsey, it was a London mark.

The circular tax marks of Edinburgh that were issued in 1907 were also represented including the only known example of the **C-20-40** mark. This was sent to Costa Rica and forwarded to Hong Kong (see Journal #52 Dec 2009 p.5).

Section 6 – Army Post Offices

The British Army Postal Service operated Army and Field Post Offices for British Forces overseas. These had their own transport for mails between the Army Post Offices and the U.K. without involving the postal system in the country where the A.P.O. was located. A few of these Army Post Offices are known to have had their own tax marks. They operated in Sterling currency and the tax marks were denominated in Sterling if they included a value. Tax marks from Army Post Offices were included because they were effectively an extension of the British Post Office.

The British Army of the Rhine was located in Germany from the end of World War I to 1929 and had some identifiable tax marks (see Journal #59 Sep 2011 pp.5-8).

In the the 1930s the British Army had a garrison at Tientsin, China which had distinctive tax marks with values in Sterling (Figure 15).

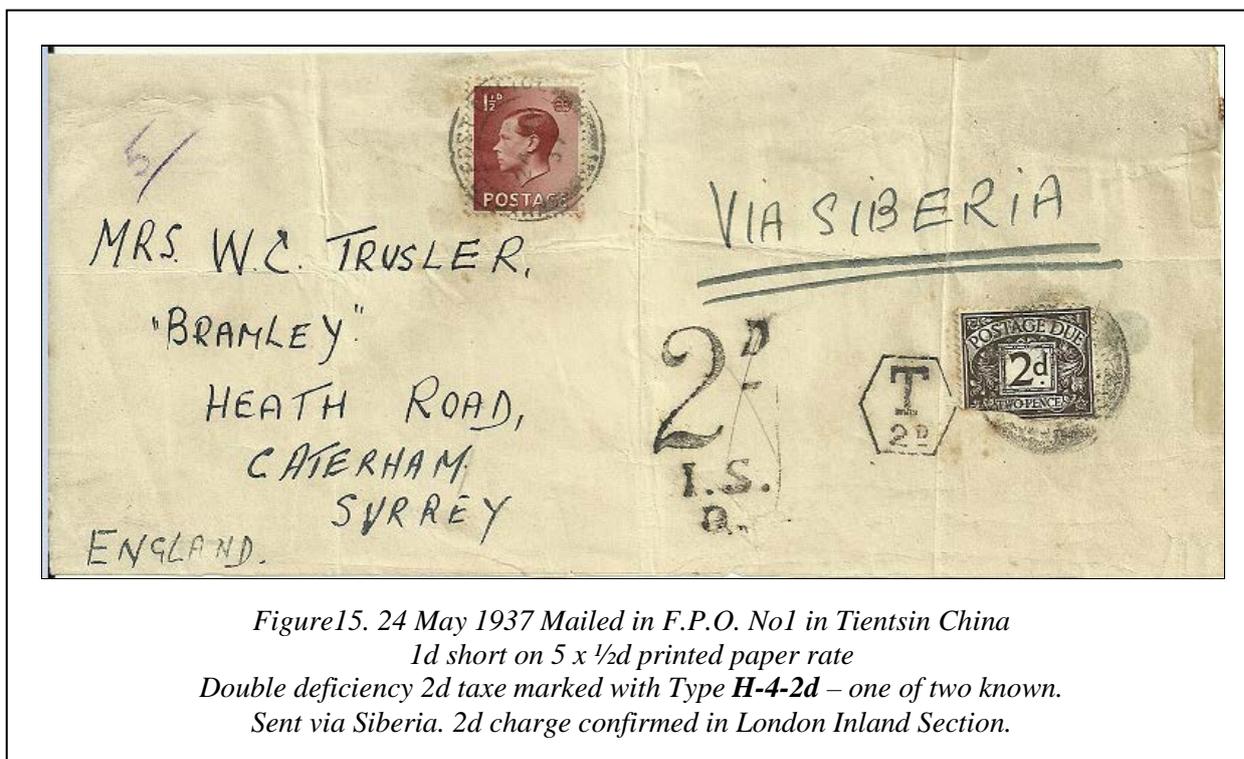


Figure 15. 24 May 1937 Mailed in F.P.O. No1 in Tientsin China

1d short on 5 x 1/2d printed paper rate

Double deficiency 2d tax marked with Type **H-4-2d** – one of two known.

Sent via Siberia. 2d charge confirmed in London Inland Section.

Section 7 – Offices not in 1929 Survey

The last section was a bit of a catch-all for those offices with identifiable marks used before 1965 which had not been covered in the previous sections. It includes Harwich (Figure 16) which was using tax marks before 1929 but was not in the survey as well as offices that started to use tax marks after 1929.

Bolton has been a mystery. It was not an office of exchange that needed tax marks but for many years I have known of two covers with a hexagonal **T/92** for Bolton. I had suspected these might be forged. However I now have a set of favour impressions of the Bolton charge marks c.1939 (Figure 17) which includes the hexagonal mark. These are on the back of a Telegram form which was printed in February 1939. I still do not know what postal use this mark served but I am now sure that it is genuine.



Figure 16. 25 March 1920 Mailed in Parkeston, Harwich
 Only known use of Type HW-1-20.
 1d postcard rate to Sweden unpaid. Double deficiency = 2d = 20 ctns
 In Sweden U.P.U. rate of 20 öre = 25 ctns, 20 ctns = 16 öre due.

The 1954 only known use of the distinctive mark of Grangemouth issued in 1892 was included (see Journal #59 Sep 2011 pp 5-8).

London Foreign Section marks were used to illustrate the changing conversion from Sterling to gold centimes from 1940 onwards.

Portsmouth was also included in this section (see Figure 18).

Reading only became an Office of Exchange in 1961 because of its proximity to Heathrow Airport.

In 1966 the U.P.U. abandoned the use of centimes to show deficiencies in international postage and instead went to a fractional system based on the U.P.U. basic rates in the country of origin and the country of destination. The last cover shows a fractional tax mark from Reading (Figure 19). This is probably the least interesting cover in the exhibit but it was necessary to complete the story.

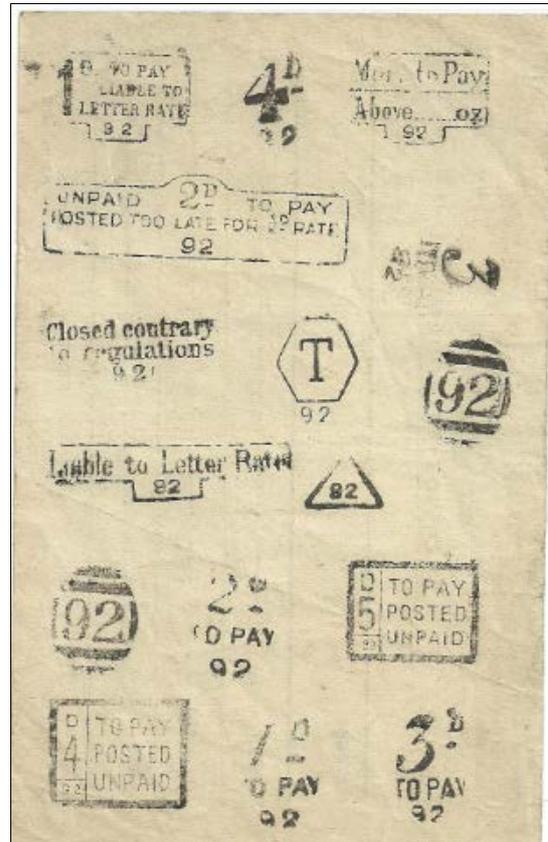


Figure 17. Bolton Proof Impressions c. 1939.



Figure 18. 3 Mar 1949
Only known use of Type **PT-1**
with 625 of Portsmouth .



Figure 19. 12 May 1969 in Harrogate
6/9 fractional tax mark of Reading.

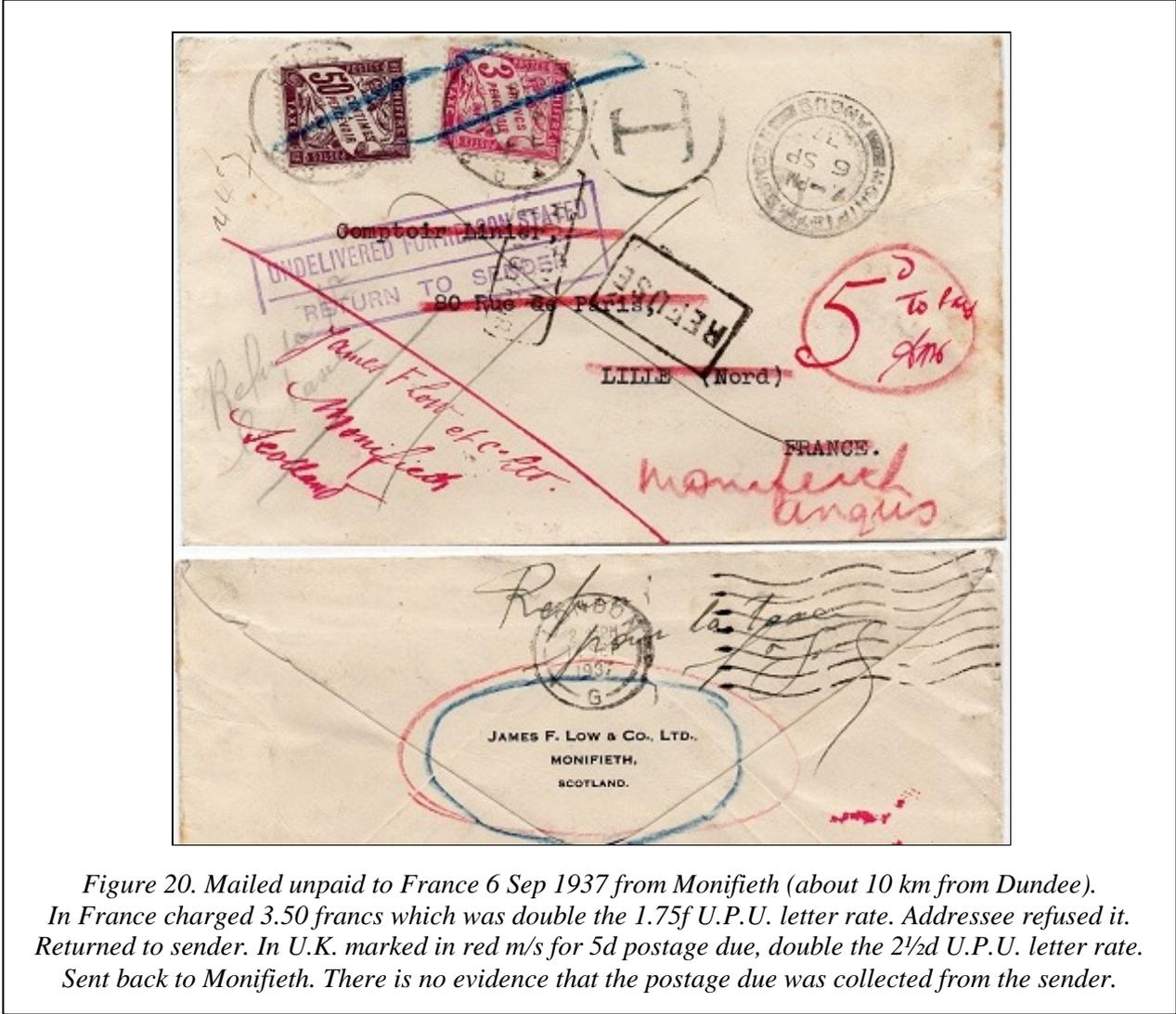


Figure 20. Mailed unpaid to France 6 Sep 1937 from Monifieth (about 10 km from Dundee). In France charged 3.50 francs which was double the 1.75f U.P.U. letter rate. Addressee refused it. Returned to sender. In U.K. marked in red m/s for 5d postage due, double the 2½d U.P.U. letter rate. Sent back to Monifieth. There is no evidence that the postage due was collected from the sender.

A cover acquired in mid-June (Figure 20) will be incorporated into future versions of my exhibit. It has an impression of the **C-11** mark of Dundee used in September 1937. This is 19 years before the previously earliest known use of this mark in 1956.