## Penang

June 1936

Unpaid letter from Kottaiyur, India to Penang, Straits Settlements, Malaya postmarked 6 JUN.36 on the reverse. The rate, and the deficiency, was 2½ Annas.

On the obverse there is an Indian "T/ 50-C" (Taxe) mark in a circle indicating double the deficiency in gold centimes. The Penang arrival mark on the reverse of 19 JU 1936 is on copies of the 8 and 10 cents postage due stamps of 1924.



### Singapore

June/July 1936

Underpaid airmail cover from Limoges, France to Singapore, Straits Settlements, Malaya partly paid by a copy of the 3 francs 50 centimes of 1936 postmarked 16 6 36. There is a French blue manuscript "T [amount hidden]" (Taxe) mark.

The Singapore arrival mark on the reverse of 29 JU 1936, indicating a transit period of 13 days, is on a vertical pair of the 4 cents and a single of the 10 cents postage due stamps of 1924/26 to total 18 cents. The addressee was no longer in Singapore and the letter was readdressed to Marseille, France without the postage due stamps being cancelled. On arrival back in France the letter was taxed again with a copy of the 3 francs French postage due stamp of 1926 postmarked "Expedition/ Marseille" on 25 7 36 indicating a return transit period of up to 26 days.



## Singapore

August 1936

Underpaid airmail letter via KLM from Puy-de-Dome, France to a passenger on a French Ship at Singapore, Straits Settlements, Malaya postmarked 17.VIII.36 on a copy of the 3F50 of 1935. The rate was 5 francs and the deficiency was 1F50. Paris transit mark of 18 VIII 1936 on the reverse. There is a manuscript "*T 0.50*" (Taxe) mark indicating double the deficiency in gold centimes. The Singapore arrival mark of 29 AU 1936 is on a vertical pair of the 12 cents postage due stamp of 1924.



## MALAYA - FEDERATED MALAY STATES - STRAITS SETTLEMENTS

Perak to Singapore

September 1936

Improperly paid letter from Kuala Kangsar, Perak to Singapore, Straits Settlements, Malaya postmarked

28 September 1936 away from the stamp. Payment of postage was attempted with a copy of the Straits Settlements 5 cents of 1933 but the stamp was marked as invalid for postage under the new Malayan Postal Union (as the stamp did not contain the word Malaya). The rate was 5 cents.

An SAE issued by HSBC prior to 1 August 1936 when a new Straits stamp was issued?

There is also a Kuala Kangsar "kTk/ cts" mark in a circle together with a manuscript "10" to denote double the deficiency. The Singapore arrival marks of 29 September 1936 are on both the invalid postage stamp and on copies of the 1 cent and 4 cents Straits Settlements postage due stamps of 1924/26.

The Strait Settlements Post Office gave credit for their own recently replaced stamp and only charged for the balance of the 10 cents. The invalid Straits Settlements postage stamp together with the postage due stamps made up the total of the 10 cents marked as due by the Kuala Kangsar post office.



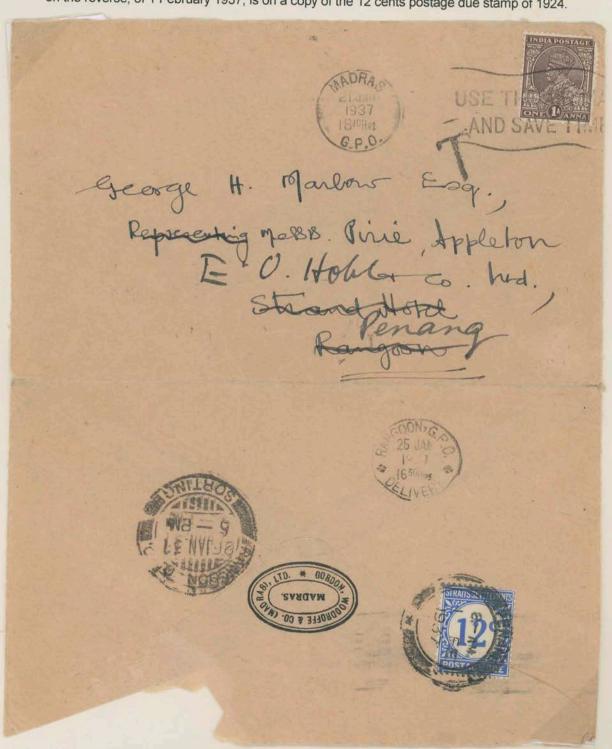
## Penang

January/February 1937

Underpaid letter from Madras, India initially to Rangoon, Burma. Postage was partly paid by a copy of the

1 Anna of 1934 machine postmarked 21 January 1937. As the letter was then redirected to Penang, Malaya there is also a Burma "T" (Taxe) mark. The rate to Malaya was 2½ Annas and deficiency was 1½ Annas.

There is a Rangoon delivery mark of 25 January 1937 and, when delivery failed with the readdressing of the letter to Penang, a Rangoon sorting mark of 26 January 1937 on the reverse. The Penang arrival mark also on the reverse, of 1 February 1937, is on a copy of the 12 cents postage due stamp of 1924.



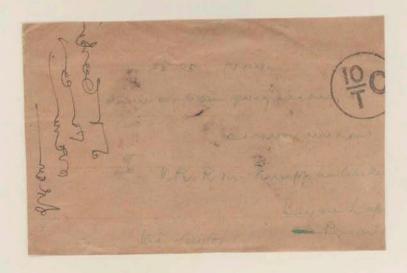
Penang

January/February 1937

Underpaid letter from Devakottai, India to Bayan Lepas, Penang, Straits Settlements, Malaya partly paid by a pair of the 1 Anna of 1934 postmarked 31 January 1937 on the reverse. The rate was 2½ Annas and the deficiency was ½ Anna.

On the obverse there is an Indian "10C/T" (Taxe) mark in a circle. There is a Bayan Lepas delivery mark of 15 February 1937 on a copy of the 4 cents postage due stamp of 1926.





Malacca

February 1937

Underpaid letter from India to Malacca, Straits Settlements, Malaya. Postage partly paid with copies of the 3 Pies of 1926 and 1 Anna of 1934 on the reverse postmarked 4 February 1937. The rate was 2½ Annas and the deficiency 1½ Annas.

On the obverse is an Indian "25/ T C" (Taxe) mark in a circle indicating double the deficiency in gold centimes. The Malacca arrival mark on the reverse of 13 February 1937 is on a copy of the 12 cents Straits Settlements postage due stamp of 1924.





Singapore March 1937

Underpaid letter from Ponnamari, India to Singapore, Straits Settlements, Malaya partly paid by two copies of the 1 Anna of 1934 postmarked 1 March 1937. The rate was 2½ Annas and the deficiency ½ Anna.

There is an Indian "10 C/T" (Taxe) mark in a circle indicating double the deficiency in gold centimes. The Singapore arrival mark of ? March 1937 is on a copy of the 4 cents postage due stamp of 1926.





Singapore

March 1937

Underpaid letter from Kurumegala, Ceylon to Singapore, Straits Settlements, Malaya partly paid by a copy of the 6 cents of 1936 postmarked 10 March 1937. The rate was 9 cents and the deficiency 3 cents.

There is a Ceylonese "T" (Taxe) mark in a circle with a manuscript "10c" alongside indicating double the deficiency in gold centimes. The Singapore arrival mark of 23 March 1937 is on a copy of the 4 cents postage due stamp of 1926.



Singapore March 1937

Underpaid letter from Karaikudi, India to Singapore, Straits Settlements, Malaya partly paid by a horizontal pair of the 1 Anna of 1934 postmarked 12 March 1937 on the reverse. The rate was 2½ Annas and the deficiency ½ Anna.

There is a Karaikudi "10C/T" (Taxe) mark in a circle indicating double the deficiency in gold centimes. The Singapore arrival mark of 19 March 1937 is on a copy of the 4 cent postage due stamp of 1926.



