

1 - TAXE MARKS PRIOR TO 1888 ISSUE OF HEXAGONAL MARKS

Plain 'T' tax 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



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

GPU Mail to USA

4 Oct 1875 in UK:

Equivalence 1d = 10 ctms of LMU

1d paid, 1½d short on 2½d GPU rate

M/s '10' indicated 10 ctms
 credit for GB 1d stamp

In USA:

Equivalence 1¢ = 5 ctms of LMU

GPU rates per ½ oz: 5¢ paid; 10¢ unpaid

Unpaid letter

10¢

Credit for GB postage

2¢ (10 ctms)

Net postage due

8¢

GPU Mail to Italy

30 Aug 1876 in UK:

Equivalence: 1d = 10 ctms of LMU

2½d GPU ½ oz rate paid

2½d short on 5d double rate for 1 oz

M/s '2' at top left indicated double rate

M/s '25' indicated 25 ctms

credit for GB 2½d stamp



In Italy:

Equivalence: 1 centesimi = 1 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

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

Tax marks prior to 1888
 issue of Hexagonal Marks

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

T Anonymous 'T'
 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 25c sea surcharge = 50c

Unpaid rate: 2 x 25 centimos basic rate plus 25c sea surcharge = 75c

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 oz, Unpaid fined 3d per 1/2 oz

1d short on 6d rate

5d = '50' centimes value of stamps in blue m/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	<u>50c</u>
Net charge	50 centimos – black handstamp

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

1876 London – Jersey - USA - GPU Rules for Redirected Mail

Tax marks prior to 1888
issue of Hexagonal Marks

Feb 1876 in London:

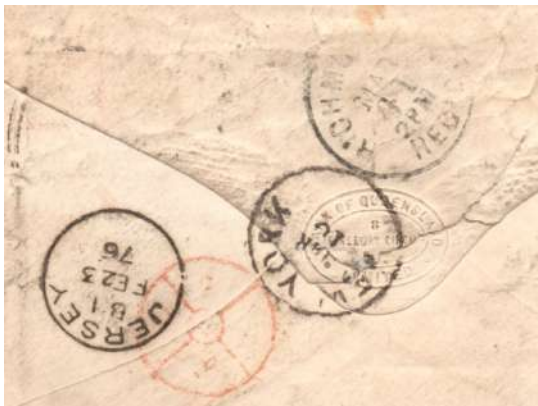
Mailed from the Bank of Queensland, Finsbury Park to Jersey
1d internal letter rate fully paid

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

Tax marks prior to 1888
issue of Hexagonal Marks

Universal Postal Union Rules for Underpaid Mail – From 1 Apr 1879 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

T Anonymous 'T'
Probably used in
London

UPU Mail to Norway

12 May 1879 in UK:

About six weeks after
UPU rules started

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

25 (m/s) and 'T' mark

In Norway:

Norway had monetary
union with Sweden
since 1875

Equivalence
1 öre = 1.3889 centimes

2 x 25 ctms deficiency =
50 ctms

50 ctms/1.3889 = 36 öre
(red m/s)



UPU Mail to Spain



27 Feb 1882 in UK:

1½d (15 ctms) short on
2½d UPU letter rate

15 (m/s) and 'T' mark

In Spain:

Equivalence : 1 centimo = 1 centime

2 x 15 ctms deficiency = 30 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



T Anonymous '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 '1 10' 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 ctms

70 ctms + 1fr 10 ctms = 1 fr 80 ctms = 18 decimi

18 decimi = 1 lire 80 centesimi in postage due stamps

28 *lmi*

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**

Tax marks prior to 1888
issue of Hexagonal Marks

Charge for Panama transit ended (1 Aug 1878)

In London FS: **10 Apr 1876 In Guayaquil, Equador**
Date stamp of British PO

T
1-70

18 Apr 1876 In Panama

PANAMA
18 AP 1876
TRANSIT

17 May 1876 In London

Backstamp and Taxe mark

Type T-10-1-70

Issued 1875

18 May 1876 In France

Ambulant Calais mark

Used 1876 - 1878



In France: Unpaid GPU letter 60 ctms (before 1 May 1878)
To British PO 1 fr 70 ctms
Total charge 2 fr 30 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 6d (anticipation of Peru entering GPU)
- Dec 1878 - Rates restored to 1 s (Entry of Peru to GPU delayed)
 - Mail prepaid at the 6d rate to other GPU countries treated as 5d (50 centimes) short on British 11d (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:

**T
50**

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: - 5d 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 fr = 10 decimes

1878 - 87 to USA Sans-Serif 'T' Mark Used In Scotland

Tax marks prior to 1888
issue of Hexagonal Marks

T 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¢
50 ctms credit 10¢
Net postage due 20¢

Backstamp



31 Aug 1887 Inverary, Scotland:
Taxed by UPU Rules:
2½d (25 ctms) short on 5d UPU double rate

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

m/s fraction $\frac{2}{25}$ double rate
25 ctms deficiency

1881, 1885 & 1886 Marks to Indicate 25 ctms Underpaid

Tax marks prior to 1888
issue of Hexagonal Marks



(All): In UK 2½d (25 ctms) short on
5d UPU double rate
In US: 2 x 25 ctms = 50 ctms = 10¢ due

14 Mar 1881 in Dublin:

T Anonymous Tax 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
'D' to indicate use in Dublin



Type DN-1-25
Used 1884-1887

Only known tax mark with
office identifier before 1888



27 Feb 1885 in London – Paddington:

T Unusual small T mark
Applied in Paddington?

Fraction handstamp

2/25 double rate
ctms deficiency

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 O-2-25
Issued 1877
Used 1878 – 88

20 Jan 1879 in Liverpool :
Taxed as short paid on double GPU rate
2½d = 25 centimes paid

31 Jan 1879 in New York :
Taxed using GPU rules
Unpaid double rate 20¢
Less Credit for 25 ctms paid 5¢
Postage due 15¢

Similar US Binocular 25 centimes mark



26 Jan 1885 in USA: Single rate paid - Taxed as 5¢ (25 ctms) short on 10¢ 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 x 25 ctms = 50 ctms = 5d – Distinctive tax mark used 1879-1886
North American mails were unloaded at Queenstown and taxed on TPO in transit to Holyhead ferry

5d

The British PO rejected the 'binocular' design as being too similar to US marks