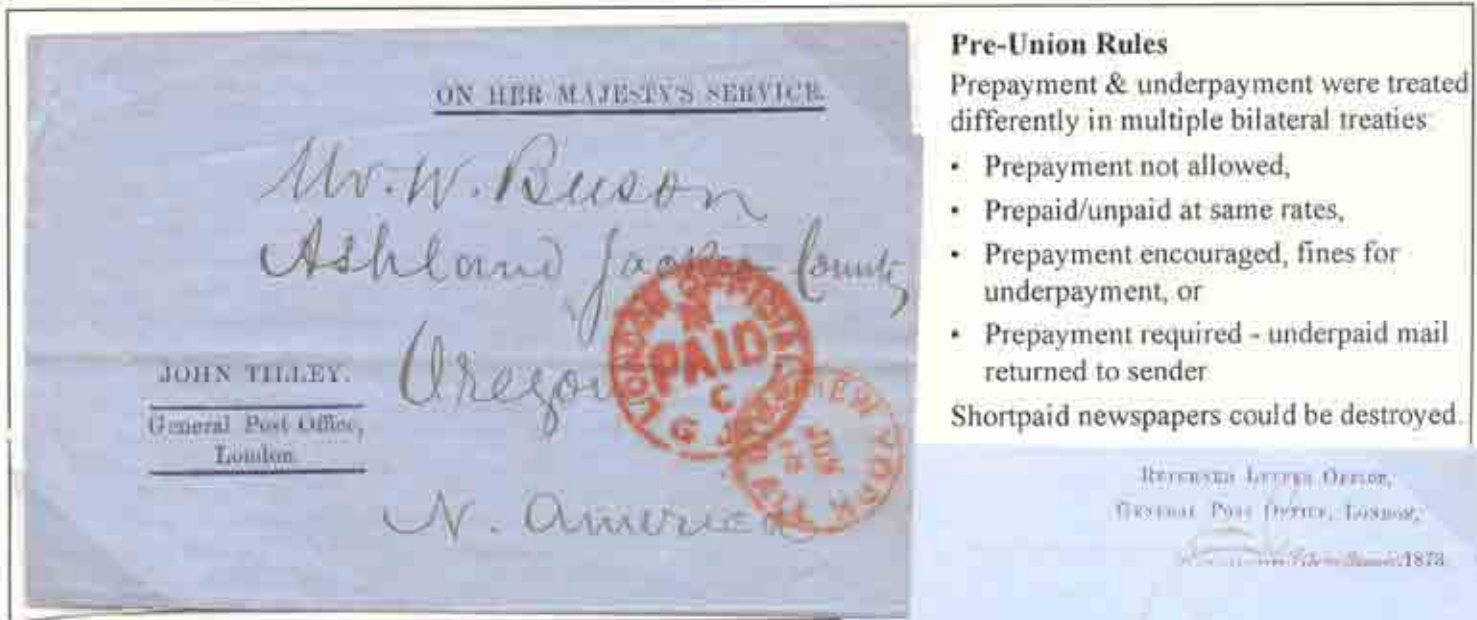


# UNDERPAID INTERNATIONAL MAIL - GPU to WWI, OUT OF, INTO AND THROUGH GREAT BRITAIN

The General (later Universal) Postal Union (1875) improved the coordination of international mail. This exhibit shows the practices of the British Post Office in interpreting Union rules for underpaid mail and the Tax marks used by the British Post Office, as required by Union regulations.

The franc of the Latin Monetary Union provided a stable reference for international postal accounts including postage due indications. WWI ended this period of stability and progress.



## Pre-Union Rules

Prepayment & underpayment were treated differently in multiple bilateral treaties:

- Prepayment not allowed,
- Prepaid/unpaid at same rates,
- Prepayment encouraged, fines for underpayment, or
- Prepayment required - underpaid mail returned to sender

Shortpaid newspapers could be destroyed.

## Exhibit Outline

- Pages 2-8 Taxing practices under GPU rules
- Pages 9-15 Taxing of mail from outside the Union
- Pages 16-32 Application of UPU rules to c1898
- Pages 33-40 Early UK hexagonal tax marks
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  - 1898 Empire 1d postage
  - 1907 double deficiency tax indication
- Pages 64-72 Additional taxing offices
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- Pages 77-79 Maritime mail including sea post offices
- Page 80 Taxed WWI mail from forces overseas

The dates of use of GB Tax marks are from 20 years of original research by the exhibitor assisted by members of the GB Postmark Society, the Postage Due Mail Study Group (PDMMSG) and other philatelists.

The dates of use of Foreign Branch & Inland Section incoming due marks are from a 2002/3 study by the PDMMSG.

SIR,

A Newspaper addressed to you has been stopped and sent to this Office, where, after the work's direction it will, in accordance with the usual provision, be destroyed, in consequence of an infringement of No. 2500 of the Newspaper regulations quoted below.

In order to prevent a recurrence of this mistake, and consequent disappointment to yourself, it is desirable that the Editor of the Newspaper in question, if correct, should be advised to pay particular attention to the regulations relating to Newspapers set forth below—the principal of which are as follows, viz:—

- 1.—A Newspaper to pass as such, must be registered for transmission abroad; all Newspapers not so registered being liable to Book Rates of Postage.
- 2.—The full postage must be prepaid at the proper *Foreign* rates, as given in the British Postal Guide. (It is a common mistake to pay for *Foreign* postage only.)
- 3.—The Newspapers must be paid within eight days of publication.
- 4.—They must contain no enclosures except the Supplements belonging to them.
- 5.—They must bear no marks or writing other than the address, &c.

I am, Sir,

Your obedient Servant,

JOHN TILLEY,

Secretary.

## General Postal Union Jul 1, 1875 - April 1, 1879

### GPU rates:

Prepaid letters: 25 ctms/15 g  
 Min 20 ctms, Max 32ctms  
 Unpaid letter: Double prepaid rate  
 Sea passage over 300 nautical miles  
 up to 50% surcharge  
 In UK and US - 15g equivalent to ½ oz

### Currency Equivalents of 25 ctms

France/Belgium/Switzerland/Italy/ Spain	25 centimes (spelling varies)
United Kingdom and most colonies	2½d
United States & Canada	5¢
Portugal & Colonies	50 Reis
Germany and Cols	20 pf
Denmark/Sweden	20 ore
Netherland & Cols	12½ cents

*Applied until 1912 or longer.*

### Rules for Unpaid/Underpaid mail:

Dispatching office to: Mark with "T" (Regulation III 2.)  
 Write, beside stamps, value in francs and centimes (Regulation VI.)  
 Receiving office to: Calculate rate for unpaid letter at double paid rate (Article III)  
 Deduct postage paid, if any, in calculating postage due (Article VI).

### 1878 Double rate to Switzerland paid at single rate



#### In UK:

GPU rate: 2½d/ ½ oz prepaid  
 M/s 2 - double rate

**T**

Used at several offices  
 First issued to London Foreign Branch  
 June 18, 1875

2½d prepaid towards 5d double rate,  
 25 (ctms m/s by stamp) - amount paid.

#### In Switzerland:

GPU rate: 25 ctms/15g prepaid  
 50 ctms unpaid

Unpaid double rate 100 ctms  
 Credit for GB stamps 25 ctms  
 Postage due 75 (ctms red m/s)

Backstamp: Thun, 20 II 78





GPU 1875-79

France Did Not Join GPU  
Until Jan 1, 1876

Rate to France: 3d per 1/3 oz  
Underpaid fine:

3d per increment

Oct 12, 1875

3d short on double rate

6d underpaid fine

9d due

converted to 9 decimes

In France :

GPU rate:

Jan 1, 1876 - Apr 30, 1878:

30 ctms/15 g paid

60 ctms/15 g unpaid

Mar 9, 1878

Unpaid from England

6 decimes (60 ctms) due



In France :

GPU rate:

May 1, 1878 - Apr 30, 1879:

25 ctms/15 g paid

50 ctms/15 g unpaid

Aug 17, 1878

Unpaid from England

5 decimes (50 ctms) due



In UK - Aug 18, 1878:

20 ctms m/s (2d) paid

2½d UPU rate

**SHORT PAID**

In France :

Unpaid rate 50 ctms

Credit for UK stamps 20 ctms

Net charge 30 ctms

3 decimes (30 ctms) due



## 1876/78 Underpaid GPU Mail To/From USA

US GPU prepaid rate:  
5¢/½oz = 25 ctms

1876 Double rate to  
USA paid at single rate

In UK:  
2½d = 25 ctms paid (m/s)

In US:  
Double weight unpaid  
letter rate 20¢  
25 ctms credit 5¢  
Net charge 15¢



## 1878 Single rate to USA paid at internal rate

In UK:  
1d = 10 ctms paid (m/s)

In US:  
Unpaid letter rate 10¢  
10 ctms credit 2¢  
Net charge 8¢

## 1878 From USA

In US:  
3¢ = 15 centimes paid

In UK:  
Unpaid letter rate 5d  
15 ctms credit 1½d  
Net Charge 3½d

Issued to Liverpool 1875





1878/79 To/From Germany

German GPU prepaid rate: 20pf/15 g = 25 ctms



**In UK:**  
M/s 10 (ctms) = 1d paid

**In Germany:**  
Unpaid rate = 40pf  
10 ctms credit = 8pf  
Net charge = 32pf  
Rounded up to 35 pf

Backstamp:  
Hamburg Mar 19, 1879



**In Germany:**  
10 pf = 12 (ctms m/s) paid

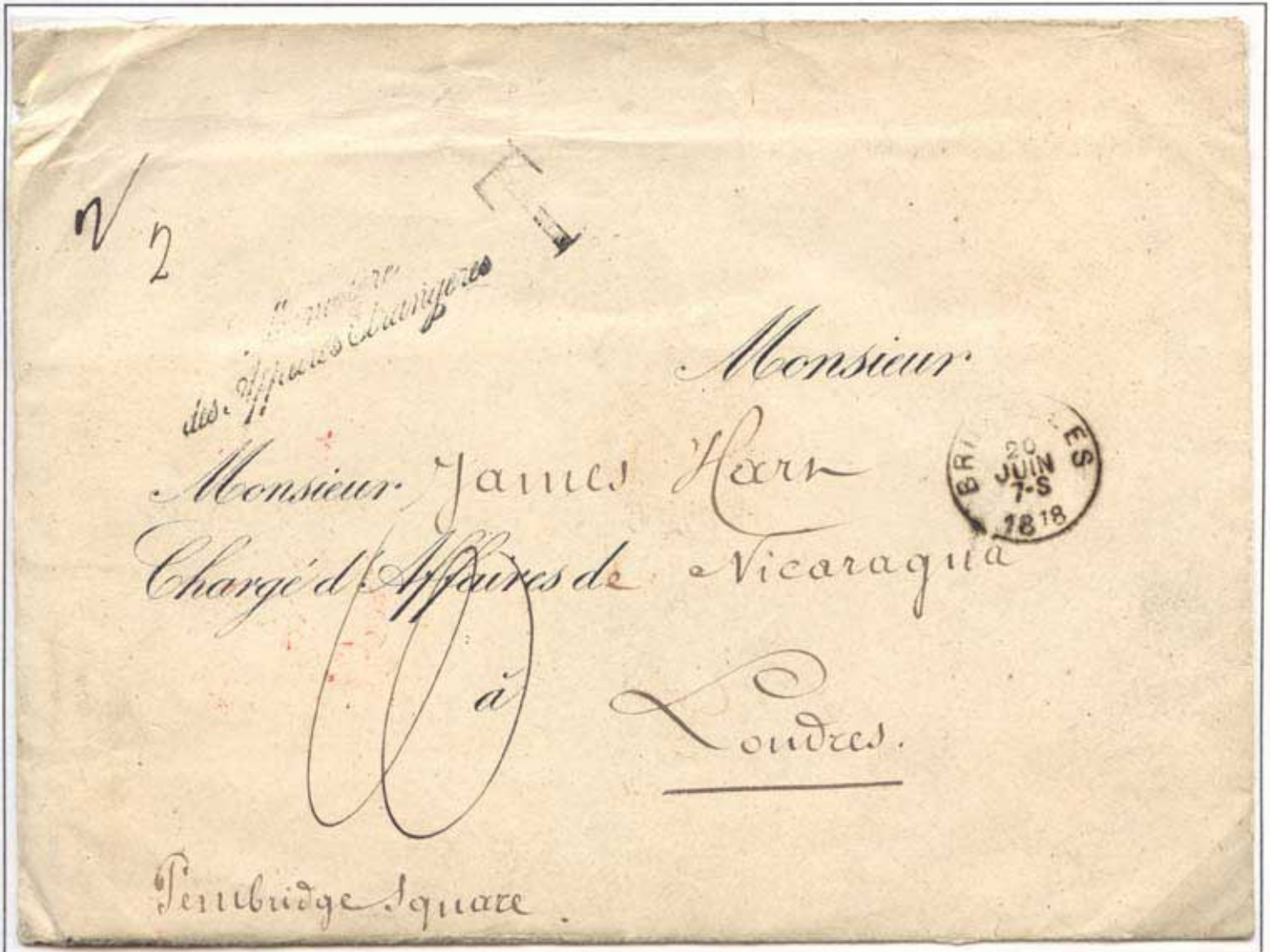
**In UK:** Unpaid rate = 5d  
12 ctms credit = 1d  
Net charge = 4d (m/s)

Backstamp:  
London Aug 30, 1878

**1878 Double rate unpaid from Belgium**

Official correspondence relative to Postal Service exempt from postage (GPU Treaty Article VIII)

Correspondence from Ministry of Foreign Affairs did not qualify



Invitation from Ministry of Foreign Affairs to Nicaraguan Chargé d'Affaires in London to mass to celebrate silver wedding of King & Queen of Belgium.

**In Belgium:**  
M/s2 - double rate

**T** - underpaid

**In UK:**  
2 x 5d unpaid rate = 10d m/s



## 1876 Double rate to Italy paid at single rate

Italy GPU rate: 30 centesimi(30 ctms)/15g.

**In UK:**

2½d = 25 ctms(m/s) paid

**In Italy:**

Double weight

unpaid letter 120 centesimi

Credit for UK stamp 25 centesimi

Net charge 95 centesimi.

## 1879 Double rate to Canada paid at single rate

Canada joined GPU Aug 1, 1878 - GPU rate 5¢ per ½ oz

**T** First use 1878  
Last use 1888

Only known used from Scotland

**In UK:**

2½d = 25 ctms(m/s) paid

**In Canada:**

Double weight

unpaid letter 20¢

Credit for UK stamp 5¢ (25 ctms)

Net charge 15¢



Mailed March 19, 1879 12 days before end of GPU. Backstamp, Quebec April 3, 1879, 3 days after start of UPU

Liverpool binocular mark similar to US marks

GPU/UPU



April 1878 Only Known  
Use In GPU Period

In Liverpool:

2 m/s - double rate  
2½d (25 ctms) paid

In New York:

Double weight unpaid letter 20¢  
25 ctms credit for UK stamp 5¢  
Net charge 15¢

Issued to Liverpool Nov 1, 1877



First use 1878  
Last use 1888

1887 to USA

In Liverpool:

2½d short on 5d UPU double rate  
Deficiency = 25 ctms

In New York:

2 x 25 ctms = 50 ctms (10¢)



1885 from USA

5<sup>d</sup> Dublin.

Similar US mark



In US:

5¢ (25 ctms) short on  
10¢ UPU double rate

In Dublin:

2 x 25 ctms = 50 ctms (5d)





## *British Tax on Mail From Outside The Union*

### GPU Rules:

- Mail entering the Union in one country for delivery in different member country
- Members to distribute a Table C - Rates to Union boundary (Regulation XIV)
- Mark shortpaid items with a "T" (Regulation III)
- Mark rate to Union boundary in francs and centimes in blue ink (Regulation VI)
- Total charge - Rate to Union boundary plus Union rate (Article XI)

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



Nov 27, 1875  
British Post Office  
Porto Rico

Dec 14, 1875  
Backstamped in  
London  
T mark applied

Dec 18, 1875  
Delivered in Genoa



#### **RMS Packet Mersey**

Nov 27, Depart Porto Rico  
Nov 28, Arrive St. Thomas

#### **RMS Packet Nile**

Nov 28, Depart St. Thomas  
Dec 13, Arrive Plymouth

**British Rate to Union Boundary:** Blue m/s 1 10 (1 fr 10 ctms)

First known Table C issued (May 1877)

1 fr 10-ctms to British PO from most non-Union countries in West Indies, Central America and East Coast of South America.

#### **Italian Rate:**

Early in GPU with surcharge for long sea passage,  
 unpaid letter from Americas      70 ctms  
 to British PO                              1 fr 10 ctms  
 Total charge                                1 fr 80 ctms

28 *duci*  
 18 decimi  
 1 lire 80 centesimi in due stamps

*From Outside The Union 1875-81*

**Pre GPU Rules**

**Delivered Jan 1, 1876, 1<sup>st</sup> Day France In GPU**



credit to the British PO per 30g  
(1857 Anglo-French Convention)



**RMSP Packet Corsica**  
Dec 10, Depart Havana  
Dec 14, Arrive St. Thomas

**RMSP Packet Para**  
Dec 16, Depart St. Thomas  
Dec 29, Arrive Plymouth

Dec 7, 1875 Mailed in British PO, Havana  
Dec 30 Backstamped in London

Dec 31, 1875 French entry mark: Ambulant Calais  
Rated 24 decimes - double rate  
Jan 1, 1876 Delivered in Jarnac

**1877 UK Ship Letter to France**

50 ctms m/s UK charge for ship letter  
- transport to the GPU boundary  
May 1877 Table C



In France: - 12 decimes for mail received from ships from outside the GPU  
- could have charged 60 ctms GPU unpaid letter  
plus 50 ctms to British Post Office  
Total charge 1 fr10 ctms = 11 decimes Used the higher charge



From Outside The Union 1875-81

**Is Due To British PO For Unpaid Mail To UK**

Dec 23, 1875: Rio de Janeiro to England

**RMSP Packet Elbe**  
Dec 24, 1875 Depart Rio  
Jan 14, 1876 Arr. Southampton

Backstamp:  
Lyndhurst Hants:  
Jan 15, 1876



Charge could be considered as	Inland Service	1d
	Transatlantic Service	11d
	Total charge	12d = 1s

**1 fr 10 ctms (11d) Due To British PO For Transatlantic Service**

Rate for non-Union mail from West Indies, Central America and East Coast of South America

Nov-Dec 1876: Argentina to USA Via London

In Argentina: 5 centavos internal rate prepaid - Joined Union April 1, 1878



**RMSP Packet Guardiano**  
Nov 1, Depart Buenos Aires  
Nov 30, Arrive Southampton

In US: Unpaid GPU letter	10¢
To British PO	22¢ (1 fr 10 ctms - 11d)
Total charge	32¢ - gold currency
Equals	35¢ - depreciated currency



**Haiti - France - 1 fr 10 ctms British Transatlantic Charge**

*From Outside The Union 1875-81*



**In London FS:** T  
 Issued 1875  
 Used 1876 - 1881 1-10

**Backstamps:**  
 Jacmel: Sep 25, 1876  
 London: Oct 7, 1876  
 Le Havre: Oct 16, 1876

**In France:** Before Apr 30, 1878  
 Unpaid GPU rate 60 ctms  
 To British PO 1 fr 10 ctms  
 Total charge 1 fr 70 ctms  
 17 decimes

**Backstamps:**  
 London: Oct 28, 1878  
 Le Havre: Oct 29, 1878

**RMSP Packet Para**  
 Oct 12, Depart Haiti  
 Oct 27, Arrive Plymouth

**In France:** Post Apr 30, 1878  
 Unpaid GPU rate 50 ctms  
 To British PO 1 fr 10 ctms  
 Total charge 1 fr 60 ctms  
 16 decimes



**UPU Rules**  
 Same as GPU Rules

**Backstamps:**  
 London: Jun 28, 1879  
 Le Havre: Jun 30, 1879

**RMSP Packet Nile**  
 June 12, Depart Haiti  
 June 28, Arr Plymouth

Rate not seen after 1881  
 Most of Americas in UPU



*From Outside The Union 1875-81*

**1 fr 70 ctms Due To British PO For Panama Transit Plus Transatlantic Carriage**

For non-Union mail from West Coast of South America until charge for Panama transit ended (Aug 1, 1878)

**In London FS:**

**T**  
**1-70**

Issued 1875  
Used 1876 - 1878

Backstamps:

Valparaiso Unpaid  
Jan 15, 1876  
London Mar 1, 1876  
Bordeaux Mar 2, 1876

**RMSP Packet Nile**

Feb 6, Depart Colon  
Feb 29, Arrive Plymouth

**1876 Chile to France**



**1877 Peru to France**



10 centavos internal  
Peruvian postage.

Backstamps:

Callao Sept 27, 1877  
London Oct 30, 1877  
Bordeaux Mar 2, 1877

**RMSP Packet Nile**

Oct 6, Depart Colon  
Oct 29, Arr Plymouth

**In France:** Unpaid GPU letter 60 ctms (before May 1, 1878)  
To British PO 1 fr 70 ctms  
Total charge 2 fr 30 ctms = 23 decimes.

After Aug 1, 1878 British Rate Via Panama Reduced From 1s 6d to 1s

From Outside The Union  
1875-81



June - Aug 1879:  
Chile to England

Backstamp:

Valparaiso: Jun 17, 1879

Charge considered as:

Inland Service	1d
Sea & Panama Transit	11d
Total charge	12d = 1s

After Aug 1, 1878 British Charge For Sea & Panama Transit Reduced From 1fr 70ctms to 1fr 10ctms

Jan 1880 Chile to France  
via Panama & London

Backstamps:

Valparaiso: Jan 17, 1880

London: Mar 8

Paris A Bordeaux: Mar 9

Bordeaux: Mar 10

In France:

Unpaid UPU letter	50 ctms
To British PO (11d)	1 fr 10 ctms
Total charge	1 fr 60 ctms
	= 16 decimes



Mar 1880 Ecuador to France  
Double Rate

Backstamps:

Guayaquil: Mar 15, 1880

London: Apr 23

Paris A Bordeaux: Apr ?

Bordeaux: Apr 25

In France:

2 x Unpaid rate	1 fr
To British PO	2 fr 20 ctms
Total charge	3 fr 20 ctms
	= 32 decimes





**50 ctms Tax from Peru - Confusion over GPU Status: Dec 1878 - Jun 1879**

- Oct. 1, 1878 - British rates to/from Peru reduced from 1s to 6d (anticipation of Peru entering GPU)
- Dec - 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 ctms) due on British 11d (1 fr 10 ctms) charge for transportation to Union boundary
- Jan. 27, 1879 - British PO issued T/50 handstamp for this duty
- Apr. 1 - Peru joins UPU
- Jun. 17 - British rates to/from Peru reduced to 4d



10 centavos internal  
Peruvian postage

London FS:

**T  
50**

All known uses

Jan - Jun 1879

Mail from Peru prepaid 6d



Jan. 22, 1879 - Callao

Feb. 27, 1879 - London

Mar. 18, 1879 - Thoissey

**RMSP Packet Don**

Feb 6, Depart Colon

Feb 27, Arrive Plymouth

<b>In France:</b>	Unpaid GPU letter	50 ctms (after May 1, 1878)
	To British PO	<u>50 ctms</u>
	Total charge	100 ctms = 10 decimes

To USA - GPU/UPU comparison

1876 GPU: 3 x deficiency charge on double rate letter paid at single rate



In UK: 2 m/s - double rate over ½oz m/s  
2½d (25 ctms) paid

In US: Double weight unpaid letter rate	20¢
25 ctms credit for UK stamp	5¢
Net charge	15¢

1879 UPU: 2 x deficiency charge on double rate letter paid at single rate



In UK:  
2 (m/s) double rate  
25 (ctms m/s) 2½d deficiency

In US:  
50 ctms (2 x deficiency) = 10¢ due  
US dues issued July 1, 1879 - Early use



## Early Universal Postal Union Practices April 1, 1879 - c1898

### Rule for shortpaid mail:

Dispatching office to indicate:

- deficiency in francs and centimes (Reg VIII)
- number of rates payable, if more than one (Reg VII)

Delivering office to:

- collect double deficiency (Reg VIII)
- except for redirected mail fully paid for first transmission (Reg XX)

### UPU rates:

Prepaid letters:	25 ctms/15 g
Unpaid letter:	Double prepaid rate
Postcards:	10 ctms

Surcharge for sea passage over 300 nautical miles:  
letters up to 25 ctms, postcards up to 5 ctms.

In UK and US - 15g equivalent to ½ oz

Nov 1879:

**Double rate to Canada  
paid at single rate.**

In UK:

2 (m/s) double rate  
25 (ctms m/s) 2½d deficiency

In Canada:

UPU Letter Rate: 5¢/½oz (25 ctms)  
50 ctms (2 x deficiency) = 10 (¢ m/s) due



Dec 1879

**Postcard to Germany  
paid at internal rate.**

In UK:

5 (ctms m/s) ½d deficiency

In Germany:

UPU Letter Rate: 20 pf/15 g (25 ctms)

10 ctms (2 x deficiency) = 8pf

Rounded up to 10 (pf m/s)

Unusual sizes of British 'T' tax marks

1888 To Dublin  
Origin Not Marked

In London Foreign Branch:  
Large T applied?

10<sup>D</sup>  
F.B.

Issued Jul 2, 1887  
First Known Use

Possible rate:  
5d double UPU rate unpaid  
double deficiency = 10d



Backstamp:  
Holyhead &  
Kingston  
Packet



1899 to Switzerland

Small T of London

In London:  
1½d (15ctms) short on  
2½d UPU rate

In Switzerland:  
2 x 15 = 30 centimes





*Early UPU*

**In UK 1882**

2½d (25 ctms) short on double UPU rate

**In Finland-Grand Duchy of Russia**

25 ctms = 7 kopek Russian  
= 25 pennis Finnish

2 x 25 ctms deficiency =  
14 kopeks (marked as 13)  
50 pennis

Manuscript Lösen 50 penni

**In UK 1884**

1½d (15 ctms) short on UPU rate

**In Germany**

25 ctms = 20 pf

2 x 15 ctms = 24 pf  
rounded up to 25 pf



**In UK 1885**

1½d (15 ctms) short on UPU rate

**In Denmark**

25 ctms = 20 öre

2 x 15 ctms = 24 öre



### 1880 GB Stamp Invalid in France

May 14, 1880 in Lyon, France:

British stamp incorrectly cancelled - 0 should have been written alongside (UPU Reg VIII 3)  
Triangular Taxe mark



**In London Foreign Branch:**

3<sup>d</sup> applied - deleted  
4<sup>d</sup> incorrect: 2 x 2d deficiency on 2½d UPU letter rate

Marks issued in the 1860s

Correct charge:

2 x 2½d UPU letter rate	5d
Credit for GB stamp	½d
Amount due	4½d

Double circle inspector marks of Foreign & Inland Branches

### 1884 To France - Multiple Redirections



**In UK:**

1d internal letter rate paid  
1½d (15 ctms m/s) short on UPU letter rate

**In France:**

From Oct 1882 - due stamps used on international mail  
2 x 15 = 30 ctms due - 3 attempts to collect



Early UPU

**USA - England: Charged In Dublin**

Landed at Queenstown, rail across Ireland, Holyhead ferry to England & Wales

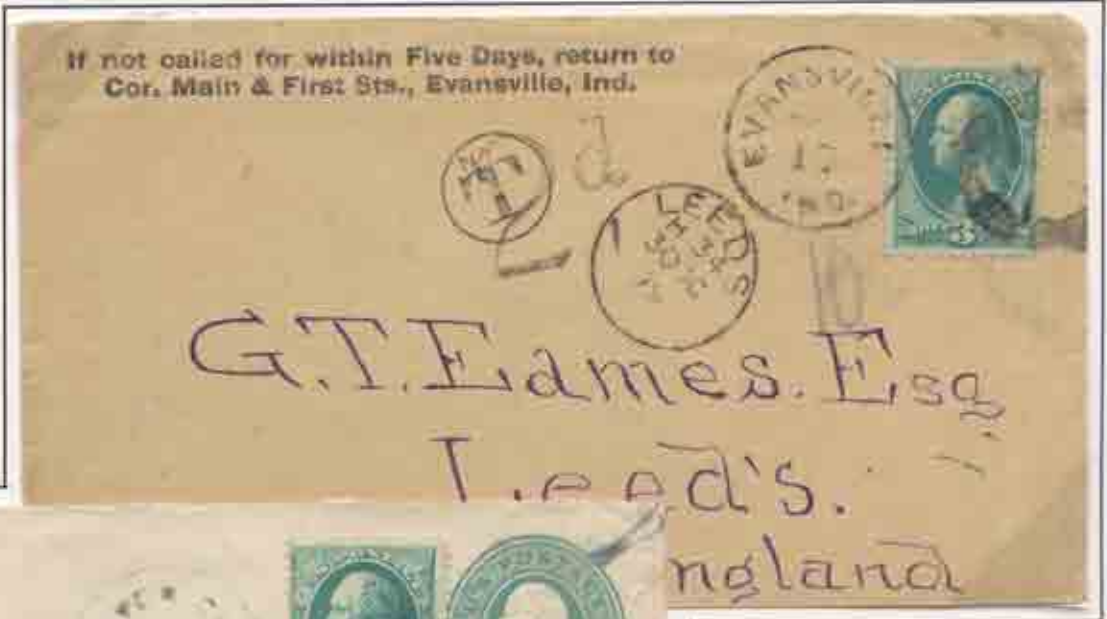
Distinctive  
Dublin  
marks.

2d

Oct 1879

2¢ (10 ctms) short on  
5¢ UPU rate

2 x 10 ctms = 20 ctms  
= 2d



1884 from Silver City  
Nevada

4¢ (20 ctms) short  
on double UPU rate

2 x 20ctms = 4d



1886

5¢ (25 ctms)  
short on  
double rate.

2 x 25 ctms  
= 5d.



Sea Transit > 300 Nautical Miles - UPU Surcharges: Letters: up to 25 ctms  
 Postcards: up to 5 ctms

Early UPU



**In Chile 1896:**  
 UPU rate:  
 5c + 5c surcharge  
 Single rate paid  
 10c (50 ctms) short  
 on double rate  
 Route:  
 Concepcion: Oct 7  
 Los Andes: Oct 11 b/s  
 Uspallata Pass by mule  
 Buenos Aires: Oct 18 b/s

**In London Foreign Branch:**

2 x deficiency (100 ctms) **T 10<sup>d</sup>**  
 Issued: July 2, 1887 F.B.

**In Netherland Indies 1889:**

UPU rate: 12½¢ plus 12½¢  
 Single rate paid  
 25¢ (50 ctms) short on double rate



**In Japan 1893:**

UPU postcard rate  
 2 sen plus 1 sen surcharge  
 1 sen (5 ctms) underpaid

Taxed in  
 Yokohama



**In London Foreign Branch:**

2 x deficiency  
 = 1d (10 ctms)





### 4<sup>d</sup> UPU Rate To Central & South America

Prior to Oct 1, 1891 - 4<sup>d</sup> 1/2oz Letter Rate to UPU Countries in Central & S America  
Includes surcharge for sea transit over 300 nautical miles

#### 1890 Unpaid from Argentina

In Argentina Jan 24, 1890:

Circular Tax mark

'FALTA DE FRANQUEO'

Incorrect franking

In London Foreign Branch:

2 x deficiency **8<sup>D</sup>**  
F.B.

Issued: July 2, 1887

First known use



#### 1887 Shortpaid to Panama



In UK:

3d short on 4d rate to  
Panama (Colombia)

Incorrectly charged in Sterling  
because intended for British PO  
in Panama?

3<sup>d</sup> mark crossed out  
30 (ctms) manuscript

In Panama: 25 ctms = 5 centavos

30 ctms = 12 centavos rounded down to 10 (centavos) m/s

British Officer's Mail No Stamps Available - No Fine For Not Being Prepaid *Early UPU*

1879 Transvaal Field Force (TFF) - Sekukuni Campaign

Nov 28, 1879: TFF stormed fort of Zulu Chief Sekukuni

Dec 1879: Letter written by Rev. Arthur Law, TFF Chaplain

Dec 10: Pretoria (back stamp)

Dec 22: Cape Town

Jan 15, 1880 London (b/s)

6<sup>d</sup> charge up to ½oz from Cape Colony

Jan 15 Blackheath (b/s)

Cape Colony did not join UPU until Jan 1, 1895



1896 Sudan - Dongola Expedition



Signed by  
Major Robert H. G. Heygate  
The Border Regiment

Commanding Officer  
1<sup>st</sup> Sudanese Battalion  
Egyptian Army

Took part in actions at  
Firket and Hafir

Awarded:  
Distinguished Service Order  
Queen's Medal  
Khedive's Medal - 2 clasps

Dec 28, 1896 Wadi-Halfa - Camp on border of Egypt and Sudan - Sudanese stamps not available until Mar 1, 1897

Jan 5, 1897 Cairo (backstamp) - **T** Egyptian style of Taxe mark

2<sup>d</sup> UPU single rate. Mark issued to London Foreign Branch July 2, 1887

Jan 14, 1897 Aldershot (b/s)





*Early UPU*

**1881 - 1890 UK To India**

India joined GPU in 1876

VALUE OF STAMPS	1P
DEFICIENCY	1P

Contrary to UPU rules -  
not in centimes

**1890 1d short on 2d postcard  
rate via Brindisi**

2A Overland Postage Due  
applied in Sea Post Office B

Jan 31, 1880 - Oct 1, 1891

UK letter rate to India 5d/½oz  
no surcharge via Brindisi

Postcard: 1½d via Southampton  
2d via Brindisi

**1886 2½d short on 5d letter rate**

4A 6P Overland Postage Due  
applied in Sea Post Office D  
(backstamp)



**1881 5d short on 10d double rate**

8A 6P Overland Postage Due applied in  
Sea Post Office C (backstamp)

5d single rate fully paid

5d short on double rate

2 x deficiency = 10d

Overland postage due marks  
used in Sea PO between Suez & Bombay





*Early UPU*

**1881 in India:**

4A (48 ctms m/s) short on  
4½A letter rate

**In London Foreign Branch:**

2 x 48 = 96 ctms (9.6d) ~ 10d

**10<sup>d</sup>** Used from 1879

**Indian UPU letter rates via Brindisi:**

Feb 1, 1880: 4½A/½oz 1 anna ~ 12 ctms

Jan 1, 1891: 2½A/½oz 1 anna ~ 10 ctms



**1895 in India:**

M/s fraction:

2 (double rate)

25 (ctms short on double rate)

**In London Inland Branch:**

2 x 25 = 50 ctms **1B**  
**5<sup>D</sup>**

**1894 in Aden:**

¾A (7½ ctms m/s) short on  
1A UPU postcard rate

**In London Foreign Branch:**

2 x 7½ = 15 ctms **1½<sup>D</sup>**  
**F B**





To Australia Before Australia Joined Union On Oct 1, 1891

March 2 1880 to Jan 1, 1891  
Most rates to Australasia 6d per 1/2 oz

DEFICIENT POSTAGE 3d. } 9 1/2d.  
FINE - - - - - 6d.

Colonial style marks  
used in London

Nov 6, 1883 in London: Paid at 2 1/2 UPU rate, 3 1/2d short on 6d rate to Australia, Plus 6d fine - 9 1/2d due  
Dec 22 1883 Received in Sydney (b/s)



Jul 7, 1884 in UK: Paid single 6d rate, 6d short on double rate, Plus 6d fine - 1s due  
Aug 16, 1884 Melbourne b/s - 1s/More To Pay used from 1877



**From Australasia Before Joining Union On Oct 1, 1891**

*Early UPU*



Colonial style marks:

DEFICIENT POSTAGE ...

FINE .....

Postage due: Deficiency + 6d Fine

**From NSW via Brindisi**

July 1876 - Feb 1884: Rate = 8d

2d short + 6d fine

**1885 From Victoria**

Rate (not via Brindisi): 6d

6d short on double rate + 6d fine



**1886 from NZ**

Rate before Jan 1, 1891:  
NZ to UK via San Francisco  
& Direct Packets:  
6d / ½ oz

3d short plus 6d fine





**In New Zealand:**

Sep 3, 1892 Hastings

Internal 2d rate paid

½d (5 ctns) short on 2½d UPU rate

**In London Foreign Branch:**

1d (10 ctns) double deficiency



**In New Zealand Feb 3 1897:**  
2½d (25 ctns) short  
on 2 x UPU rate

**In Liverpool:**  
2 x 25 ctns **5<sup>d</sup>**  
Issued 1891

'Photographs Only'  
- attempt to use the  
printed paper rate?

**In Western Australia Nov 5, 1898:**

2½d (25 ctns) short on 2 x UPU rate

DEFICIENT POSTAGE ...

FINE .....

Colonial style marks still in use

**In London Foreign Branch:**

2 x deficiency

Issued: Feb 16, 1897

First known use

**5<sup>d</sup>**  
F. B.  
H.



*Early UPU*

**UPU rules did not allow charges for redirection**



**1880 Incorrectly Held For Postage**

**In UK:**

2½d UPU letter rate paid

**In US:**

Redirected from Brooklyn to Springfield, Mass.

**1887 From New South Wales Correctly Charged For Redirection**

Britain charged redirection fees on internal letters until May 31, 1892  
UPU rules did not apply - Australia not in the UPU



**In Dubbo NSW April 18, 1887 (backstamp):** 6d rate via San Francisco paid

**In UK:** July 3 28, 1887 - Portobello Edinburgh - Redirected to Trinity  
Scottish 1d mark - redirection fee





Early UPU

**2 x Deficiency - Halfpenny Due**

Most double deficiency surcharges produce due amounts of at least 1d

**1896 From Sweden**

UPU printed paper rate: 5 ore

20 ore = 25 ctms

1 ore (1 1/4 ctms) short

**In London Foreign Branch:**

2 x 1 1/4 = 2 1/2 ctms (1/4d)

Rounded up to 1/2d

**1896 From Austria**

UPU postcard rate: 5 kreuzer

10 kreuzer = 25 ctms

1 kr (2 1/2 ctms m/s) short

**In London Inland Branch:**

2 x 2 1/2 ctms = 5 ctms (1/2d)



**1898 From Russia**

UPU postcard rate: 4 kopek

10 kopek = 25 ctms

1 kopek (2 1/2 ctms) short

**In London Inland Branch:**

2 x 2 1/2 ctms = 5 ctms (1/2d)



Early UPU

**1895 Unpaid sample  
to Germany**

Samples not to be  
forwarded unpaid

1891 Vienna Convention  
(Article XVI 1.(a))



RETURNED LETTER OFFICE,  
MOUNT PLEASANT,  
CLERKENWELL,

LONDON, E.C.

*Sir*  
18<sup>th</sup> April 1895

I have to inform you that a *Sample* Packet, numbered *2140* addressed to you, is detained in this Office in consequence of not being pre-paid.

The postage required is *1½*, and if this amount be transmitted in British Postage Stamps, or by Money Order, to the above-named office, the Packet will be forwarded as addressed.

This Notice should accompany your reply, and any personal application must be made between the hours of ten and four (on Saturdays between ten and one.)

I am,

Your obedient Servant,

J. DOWNES,

Controller.

N.B.—In any further correspondence on this subject, it is particularly requested that the number of the Packet be quoted, and that such correspondence be addressed—  
“The Controller, Returned Letter Office, G.P.O., London.”

B.L.O.—No. 25.

Why would British Post Office request postage from the recipient, not the sender, when it cost 2½d in postage to possibly recoup 1½d?

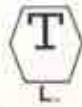


# April 28, 1888 - Introduction Of Hexagonal Tax Marks

First standardized hexagonal tax marks issued to London:

Value in hexagon in centimes (may be blank for m/s value)

Letters or numbers under hexagon to identify office of use



**London - L** First known use May 9, 1888



**In London:** ½d (5ctms) short on 1d UPU rate

**In France:** 10 ctms (2 x deficiency) due

**London - L** First known use May 11, 1888



**In London:** ½d (5ctms) short on 1d UPU rate

**In Germany:** 2 x 5ctms = 8pf rounded up to 10pf



*Early Hexagonal Marks*

**1895 London**

**Paid at internal 1d rate**



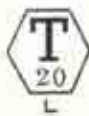
Similar marks used  
1888 to 1920s.  
First known issue - 1894

1½d (15 ctms) short on  
2½d UPU rate

**In Holland:**

2 x deficiency = 30 ctms  
30 ctms = 15 Dutch cents

**1894 London**  
**Not accepted at**  
**½d printed paper rate**



Similar marks used  
1894 to 1930s.  
First known issue - 1891

2d (20 ctms) short on  
2½d UPU rate

**In France:**

2 x deficiency = 40 ctms  
2 attempts to collect  
Backstamp: Paris Dec 6, 94



**1890 London**  
**Double rate**  
**paid at single rate**



Issued 1888  
Used 1889 - 1906

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

**In Italy:**

2 x deficiency  
50 centesimi (ctms)





*Early Hexagonal Marks*



**1892 Liverpool**  
Used 1889 - 1926

2d (20 ctms) short on  
5d double UPU rate

**In US:** 2 x deficiency  
8¢ (40ctms) due



Backstamp:  
Train Late



**Liverpool First Known Use 1896**  
Used 1896 - 1908

½d (5 ctms) short on 1d postcard rate

**In Bermuda:**

2 x deficiency = 1 D (blue m/s) due

*Early Hexagonal Marks*



**Liverpool First Known Use 1888**

Used 1888 - 95      2½d (25 ctms) short on  
5d double UPU rate

In US: 2 x deficiency  
10¢ (50ctms) due



**1892 Double rate from USA**

UPU allowed taxing of incoming mail  
"in case of obvious error".

**In Liverpool:**

25 ctms short on  
double UPU rate

double deficiency **5<sup>d</sup>** Issued to  
Liverpool 1891





*Early Hexagonal Marks*

**Double rate - paid at single rate**

$\frac{2}{25}$  (double rate)  
 $\frac{25}{25}$  (ctms deficiency)

**1903 To USA**

In Liverpool:  
 Only GB office known to  
 have a hexagonal



Used 1895 - 1905

In US:  
 $2 \times 25 = 50$  ctms (10¢)

**1891 From USA**

In US:



In London  
 Inland Branch:

$2 \times 25 = 50$  ctms  $5^D$



**1903 From USA**

In Chicago:  
 $T\frac{2}{25}$

In London Inland Section:

$2 \times 25 = 50$  ctms  $5^D$   
 I.S.  
 A.

Backstamp:  
 Accrington Nov 3, 1903



*Early Hexagonal Marks*

**1887 Before Hexagonal Marks**



**'D' for Dublin**  
Used 1884 - 1887

All known copies ex Ireland to N America

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

**In New Brunswick:**

2 x deficiency = 10¢ m/s (50ctms) due

Backstamp:

ST JOHN NB CANADA  
May 16/ 87



**1891 Dublin**

Used 1889 - 1907

3d (30 ctms) short on 5d double UPU rate

**In US:**

2 x deficiency = 12¢ (60ctms) due

Backstamp:

Foreign NY Transit/ Mar 15/91



**1899 Dublin**

**First Known Use**

Used 1899 - 1902

½d (5 ctms) short on

1½ d triple UPU printed paper rate

**In US:** 2 x deficiency = 2¢ (10ctms) due



Early Hexagonal Marks



1892 Dublin  
First Known Use



Used 1892 - 1897

Unusual '2' handstamp  
- double rate

Backstamp:  
BALLYJAMESDUFF  
Dec 17 1892

In Dublin: 2½d(25 ctms) short on  
5d UPU double rate

In US: 2 x deficiency  
10¢ (50ctms) due



1897

Cancelled with  
PAQUEBOT  
of  
DUBLIN &  
QUEENSTOWN TPO

Crest of  
White Star Line  
on back



*Early Hexagonal Marks*

**Oct 1888 First Known Use Of Glasgow Hexagonal Tax Mark**

PO Impression Book Mar 15, 1893  
Two marks issued: 1 new & 1 recut



Used 1888 - 1907

Unpaid - "Free" m/s deleted  
5d (50 ctms) short on double rate  
"0" added to change 5 ctms to 50 ctms

**In Canada:**

2 x deficiency 20¢ (100 ctms)

**1895 Glasgow**  
First known use



Issued Dec 12, 1892  
Used 1895 - 1905

1½d (15 ctms) short on  
2½d UPU rate

**In Canada:**

2 x deficiency 6¢ (30 ctms)



**1891 Glasgow**



Issued Jun 22, 1891  
Used 1889 - 1900

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

**In USA:**

2 x deficiency 10¢ (50 ctms)





## Underpaid Due To Breach Of Postcard Rules

c1895 - c1907: The postcard evolved into the popular picture postcard.

UPU slow to adopt more liberal rules - Many postcards considered underpaid.

### UPU Required Inscriptions Missing - Treated As Underpaid Letters

UPU Postcards should be inscribed:

**Carte Postale/Union Postale Universelle**  
(1892 Regulation XVI)

**1897 In Liverpool:**

1½d (15 ctms) short on UPU letter rate



First use 1896

Last use 1906

**In US:**

2 x 15 ctms = 30 ctms (6¢)



**1900 in Transvaal:**

Lacks full inscription  
Oversize

2d (20 ctms) short on  
UPU letter rate

**In London Foreign Branch:**

2 x 20 ctms = 40 ctms (4d)

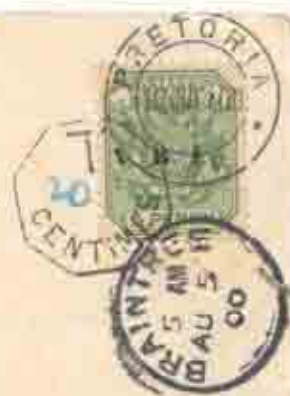
4<sup>d</sup>  
F.B.  
b.

Issued: July 22, 1895  
First known use

### Post Card

This side for address only.

Joy Matheson Esq.  
Capland  
Bramtree  
Essex  
England.



**1905 in USA:**

lacks full inscription  
leather postcard

Jan 1, 1899 UPU Reg 15.6 :

Private postcards must  
conform with size and paper  
type of postcards issued by  
originating post office.

3¢ (15 ctms) short on  
UPU letter rate

**In UK:**

2 x 15 ctms = 30 ctms (3d)

Postcard Problems

Illustrations On Address Side Not Allowed By UPU Before Jan 1, 1899



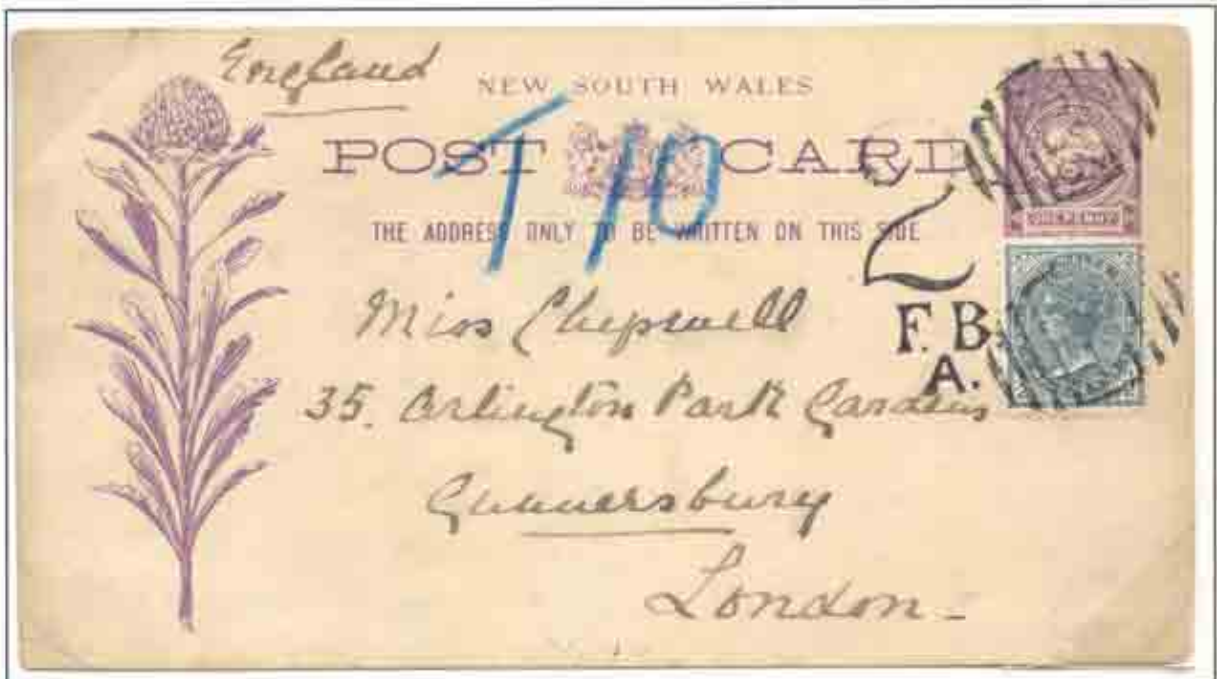
1896 From Bulgaria

UPU rate postcard to commemorate baptism of Prince Boris of Bulgaria

London Foreign Branch:

1½d (15 cts) short on  
2½d (25 cts) UPU letter rate

2 x deficiency  $3^d$ <sub>F.B.</sub> Issued July 22, 1895



Nov 28, 1895 (backstamp) From New South Wales:  
Internal 1d postcard uprated to 1½d UPU postcard rate  
UPU regs breached:  
Illustration, too long, no UPU inscription

London Foreign Branch:

1d (10 cts) short on 2½d UPU letter rate

2 x deficiency  $2^d$ <sub>F.B.</sub> Issued: July 22, 1895  
First known use



**Before Jan 1, 1899: Unpaid Postcards Charged as Unpaid Letters**

- In Netherlands Jun 14, 1898: Netherland Indies postal card disallowed  
Taxe mark, 25 (ctms m/s) UPU letter rate unpaid
- In London Inland Branch: 2 x deficiency = 50 ctms (5d)



**After Jan 1, 1899: Unpaid Postcards Charged Double Postcard Rate**



- In Argentina Jul 4, 1904: Taxe mark - unpaid
- In London Inland Section: 2 x UPU postcard rate = 2d



**Postcard Problems**  
**Jun 1903 Russian PO in Shanghai**

2k short on 4 k UPU postcard rate

**In London Inland Section:**

2 x deficiency 4k = 10 ctms = 1d

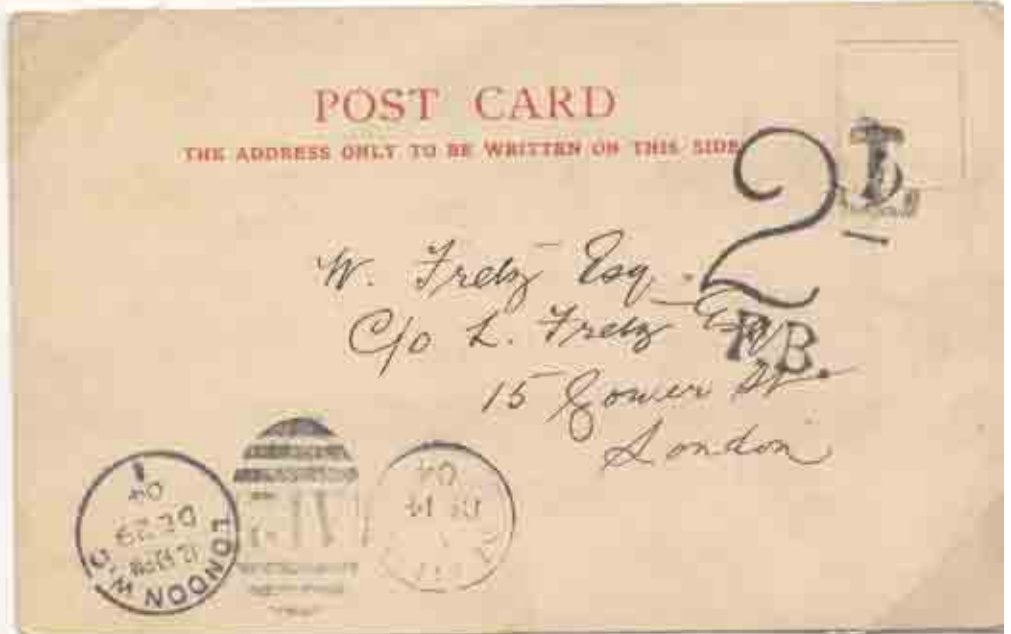


**Dec 1904 St. Kitts**

1d postcard rate unpaid

**In London Foreign Branch:**

2 x deficient = 2d



**July 1909 British Guiana**

Not allowed as printed paper  
 1 cent short on postcard rate

**In London Inland Section:**

2 x deficiency 2 cents = 1d







*Postcard Problems*

**1905 Double postcard  
From Rumania**

**In Rumania:**

10 bani UPU postcard rate paid,  
Blue m/s T.

**In London Inland Section:**

1½d short on  
2½d UPU letter rate  
2 x deficiency = 3d



**1906 Double postcard  
from Italy**



**In Italy:** 10 centesimi UPU postcard rate paid, over 15g  
2/30 - double rate/30 ctms underpaid (incorrect)

**In London Inland Section:**

4d (40ctms) short on  
5d (50ctms) UPU double letter rate

**8<sup>D</sup>** 2 x deficiency  
**1.S.** Issued Dec 12, 1900  
**B** Only known use



Postcard Problems

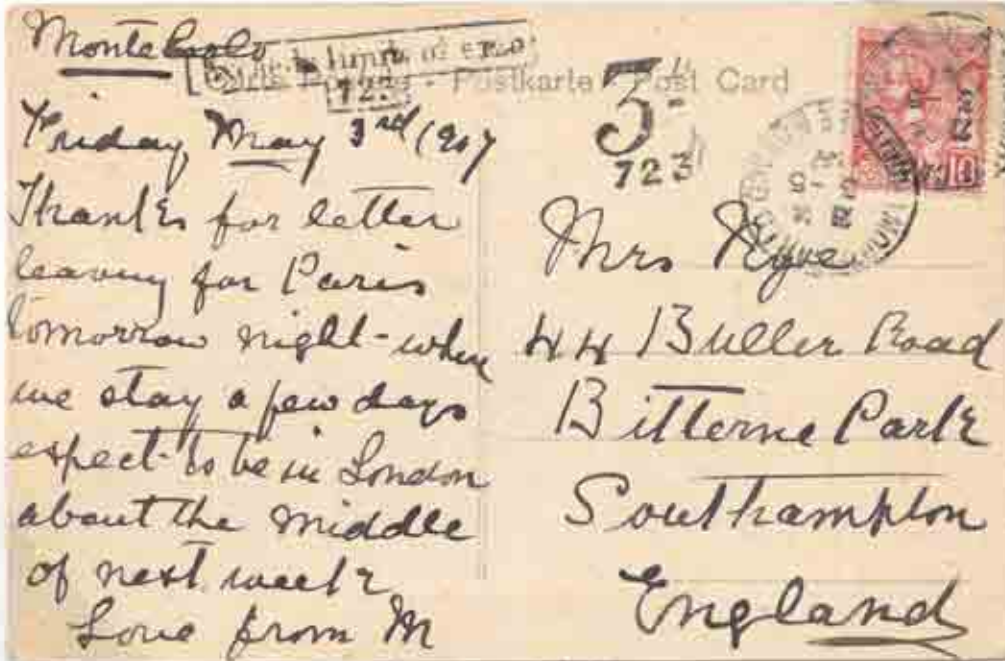
1907 ex Monaco  
1905 ex Funchal

Exceeds limits of size  
723

Liab to Letter Rate  
723

3<sup>d</sup>  
723

723 - Southampton



UPU max. 14.0 x 9.0 cms  
Ex Monaco 14.0 x 9.2 cms  
Ex Funchal 14.2 x 9.2 cms



1905 Ship Letter  
ex Canary Islands

Word postcard omitted

All items:  
UPU postcard rate fully paid  
1½d short on letter rate  
Double deficiency = 3d





1902 50<sup>th</sup> Anniversary of Japan joining UPU  
Commemorative postcard - Stamp & address on wrong side

**In Kobe Japan:**

6 sen (15 ctms) short on 10 sen UPU letter rate

**In London Foreign Branch:**

2 x deficiency = 3d (30 ctms)



Postcard Problems



1905 To Japan - Refused and Returned

Response to advert in Daily Mail for postcard exchange

**In London:**

Divided back

1½d (15 ctms) short on letter rate

**In Japan:**

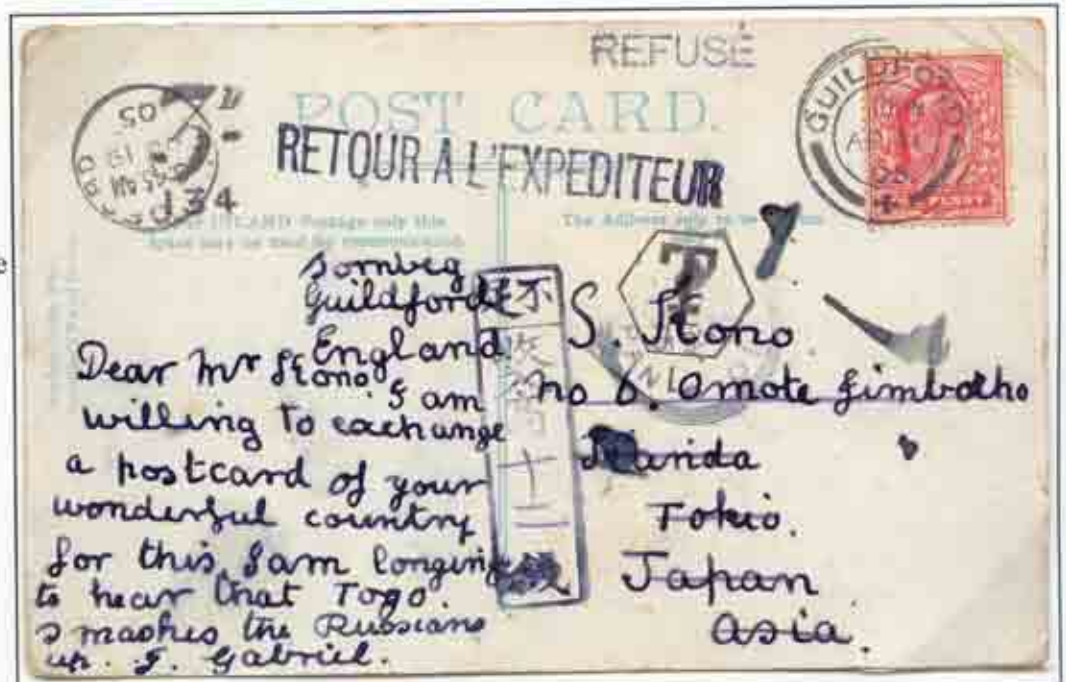
2 x 15 ctms = 12 sen (chop)

REFUSÉ

RETOUR A L'EXPEDITEUR

**In Bristol -134:**

2 x 15 ctms = 3d



Prior to Oct 1, 1907 UPU rules required the stamp to be on the face

Postcard Problems



1905 In Greece:  
5 lepta printed paper rate  
paid by stamps on back




In London Foreign Branch:  
2d (20 ctms) short on UPU letter rate

2 x deficiency  $4^d$   
F.B.

Charge if completely underpaid:  
2 x 1d UPU postcard rate



1910 In Liverpool:  
 $\frac{1}{2}$ d stamp ignored  
2 x deficiency = 2d (20 ctms)

 Issued 1907  
Used 1908 - 36

Oct 1, 1907 UPU rules: As far as possible the stamp should be on the face



In Canada: Stamp accepted -  $\frac{1}{2}$ d short - 2 x deficiency = 2¢ (1d)



**1905/6 Divided back - Charged as underpaid letters**

*Postcard Problems*

Jan 1902 Divided backs with messages: allowed in UK internal mail, - underpaid letters in international mail  
 Allowed to/from: Russia & Sweden (& other countries) USA (& other countries)  
 Dec 12, 1905 PO Circular  
 Aug 21, 1906 PO Circular




**Jan 1905 from Russia**  
 4 k UPU postcard rate paid

**In London Inland Section:**  
 Divided back not allowed  
 1½d short on UPU letter rate  
 2 x deficiency  $3^D$   
 1 S

**Mar 1906 ex Sweden**  
 Divided back should be OK  
 Label not permitted  
 10 ore (12½ cts) short on UPU letter rate  
**In London Foreign Branch:**  
 2 x 12½ cts  $2^D$   
 F.B  
 A



**July 1906 In Liverpool**  
 Divided back not allowed  
 1½d (15 cts) short on UPU letter rate  
 Used 1896 - 1906  
**In USA:**  
 Taxe mark obliterated even though before date when divided backs allowed



## Mail Becoming Underpaid Due To Redirection

1879 UPU regulations:

Redirected mail, fully paid for its first transmission becoming underpaid due to redirection, is taxed at single, not double, deficiency (Regulation XX 2.)

### 1897 Redirected from UK to France

#### In London:

½d internal postcard rate paid

On redirection:

½d (5 ctms) short on UPU postcard rate

Issued 1897  
Used 1897 - 1921



#### In France:

1 x deficiency - 5 ctms



### 1896 Redirected from New Zealand to UK



#### In New Zealand:

2d internal letter rate paid

On redirection:

½d (5 ctms) short on 2½d UPU letter rate

#### In London Foreign Branch:

1 x deficiency - 5 ctms

1 D  
N.B.  
B.

Issued:  
July 22, 1895



**Double Deficiency Tax On Redirected Mail Not Fully Paid For First Transmission**

Redirected & returned mail carried the highest tax that it collected in its travels

**1884 US to UK redirected to Germany**



- In US: 1¢ (5ctms) short on 5¢ UPU letter rate, Taxed in New York
- In UK: 2 x 5 ctms = 10 ctms (1d) - m/s charge mark
- In Germany: 10 ctms = 8pf rounded up to 10 pf (blue m/s)

**1896 UK to France, redirected & returned to England**



**In UK:**

4d short on 5d UPU double rate  
 Taxed in London,  
 m/s fraction  $\frac{2}{40}$  (double rate)  
 40 (ctms short)

**In France:**

2 x 40 = 80 ctms due  
 Not collected - redirected to UK.

**In London Foreign Branch:**

2 x deficiency  $\frac{8^D}{F.B.}$  Issued:  
 July 22, 1895

Only known use

### 1896 USA to UK, refused, returned to USA and remailed to UK

Returned mail must have new postage before resending.



London - FB

3<sup>D</sup>  
F.B.  
D.

Issued  
Jul 22, 1895  
First known use

- Baltimore Nov 10, 1896: Mailed with 2¢ stamp to the UK
- New York: Taxed - 3¢ (15 ctms) short on 5¢ UPU letter rate
- London, Nov 18-20 (on back): 3d due (2 x 15 ctms) - addressee refused to pay (m/s on back)- returned to sender
- Baltimore Dec 11-12: Sender charged 6¢ postage due - Rемаiled with 5¢ in new stamps
- London Dec 24, 1896: Delivered (Bedford St. backstamp)

### 1907 USA to UK, redirected to Switzerland

**In USA:**  
Double rate  
5¢ (25ctms) short paid

**In London  
Foreign Branch**

2 x 25 ctms **5<sup>D</sup>**  
Issued:  
Feb 16, 1897 **F.B.**

If  
**EXCESS POSTAGE PAID**  
by J. S. MORGAN & Co

Should have been  
forwarded fully paid



**In Switzerland:** Incorrectly charged 2 x 25 = 50 ctms?





*Redirected/Returned*

**In India 1899:**

¾ A (7½ cts) short on  
1 A UPU postcard rate

**In London Foreign Branch:**

2 x 7½ = 15 cts  $\frac{1}{2}^D$   
F.B.

**Redirected**

London CHARGE NOT PAID  
E.C. NO 3

**In Canada 1904:**

1¢ (5 cts) short on  
2¢ Empire rate

**In London Foreign Branch:**

2 x 5 = 10 cts  $\frac{1}{2}^D$   
F.B.

**Redirected**

London CHARGE NOT PAID  
E.C. NO 2



**In France 1906:**

Oversize postcard not taxed

**In London&Dover  
Sorting Carriage:**

T  
15  
C.68 Issued 1906  
Used 1906 - 08

15 cts short on UPU letter rate

**In London Foreign Branch:**

2 x 15 = 30 cts  $\frac{3}{8}^D$   
F.B.

**Redirected**

London CHARGE NOT PAID  
S.W.D.O.

### UK redirected to Italy - Tax incorrectly doubled

Both items: Fully paid for original transmission within UK  
Became 1½d (15ctms) underpaid on redirection to Italy  
Charged double deficiency contrary to UPU 1879 Regulation XX 2

#### 1882 Redirected Twice

Redirected to Florence  
30 centesimi due stamp  
cancelled with  
*Annulato*  
Backstamp:  
Firenza Mar 23, 1882

Redirected to Venice  
2<sup>nd</sup> due stamp applied  
Backstamp  
Venezia Mar 24, 1882



#### 1894 Redirected to Naples

Backstamp: Napoli Mar 9, 1894



1879 UPU regulation required the receiving office to judge whether a redirected item was fully paid for its first transmission and to charge only single deficiency.

The sending office was in a better position to judge. The Oct 1, 1907 UPU regulations corrected this.




UPU Oct 1, 1907: Tax marks on redirected mail  
 Single deficiency if fully paid for 1<sup>st</sup> transmission (Reg XI 1.)



*Redirected/Returned*

**In US:**  
 1<sup>st</sup> transmission:  
 2¢ US reduced rate to UK fully paid

**London 1912 Last known use**

 Issued 1902  
 Used 1904 - 1912

On redirection:  
 3¢ (15ctms) short on  
 5¢ US UPU letter rate

**In France:** 15 ctms due

**Liverpool 1908**  
 Last known use

 Used 1899 - 1908


1<sup>st</sup> transmission:  
 ½d postcard rate fully paid  
 On redirection:  
 ½d (5ctms) short on  
 1d UPU postcard rate

**In US:** 5 ctms = 1¢



**Shortpaid - double deficiency**

**Glasgow 1909**

 Issued 1895  
 Used 1906 - 1923

½d short on  
 1d UPU postcard rate

2 x deficiency = 10 ctms(1d)

**In New Zealand:**  
 10 ctms = 1d



Redirected/Returned

To Lourenco Marques Redirected to Australia

Double deficiency - Shortpaid for 1<sup>st</sup> transmission



1909 Liverpool

1<sup>st</sup> known use

Issued 1907

Used 1909 - 1932



Oct 22, 1909	Liverpool:	1½d (15ctms) short on 2½d UPU rate, 2x deficiency = 30ctms
Nov 12/13, 1909	Lourenco Marques:	30 ctms = 60 reis (blue m/s), redirected
Jan 8, 1910	Durban:	Oval T/3d
Feb 9, 1910	Port Adelaide:	Redirected
Feb 11, 1910	Newcastle NSW:	1d short on 2d rate Australia to UK, 2 x deficiency = 2d (incorrect should have been 3d)



# Changes In Taxing Practices From 1898

## Introduction of British Empire Penny Postage

The UPU allowed more restricted postal unions with a view to the improvement of postal relations  
1893 Vienna Convention Article XXI 2



**2/10 Mark for double rate Empire mail paid at single rate**

UK letter rate from Dec 25, 1898:  
1d per 1/2 oz to most Empire countries

**In Liverpool**  
Only UK office known to use 2/10 mark



double rate  
ctms deficiency

Used 1903 - 07

**In Canada:**  
2 x 10 ctms = 4¢ (20 ctms)

**Empire postcard rate remained 1d**  
1/2d (5 ctms) short on UPU/Empire postcard rate

**St. Helena c1905:**  
Empire rates from Dec 25 1898  
**Jamaica Jul 24, 1899**  
Empire rates from May 24 1899



**In London Foreign Branch:**  
2 x 5 ctms = 1d (10 ctms)



*Taxing Rules from 1898*

**No Empire 1d postage to Australia until Apr 1, 1905**

**In London:**  
 Mar 12, 1904  
 Divided back postcard  
 1½d (15 ctns) short on  
 2½d UPU letter rate

**In Australia:**  
 2 x deficiency = 3d (30 ctns)

**Australia did not apply 1d postage to UK until May 1, 1911**

Apr 1, 1905 - May 1, 1911  
 Letter rate to UK 2d½oz

**In Australia :**  
 Jul 31, 1905  
 Divided back postcard  
 1d (10 ctns) short on  
 2d letter rate to UK

**In London Inland Section:**  
 2 x deficiency = 2d (20 ctns)



**In Western Australia :**  
 Jul 19, 1910 Boulder  
 2d letter rate unpaid

**T** **T** 2 x deficiency  
 40 40 ctns (4d)

**In Ireland:** 4<sup>d</sup> 11

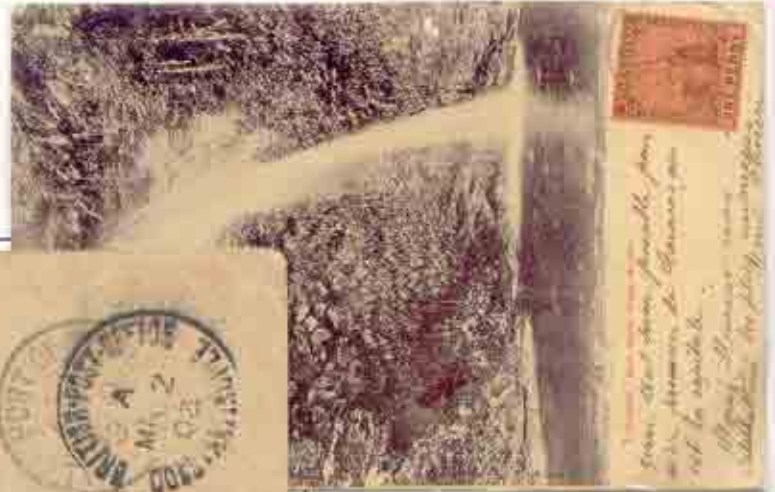




UPU (not Empire) rates to/from the British PO in Constantinople

1903 Trinidad to Constantinople - Returned

Feb 9, 1903 in Trinidad:  
1d stamp on picture side



Mar 2, 1903  
British PO Constantinople  
1½d short on 2½d UPU letter rate  
2 x deficiency 3<sup>D</sup>/K.66

Refused.
Refused.

 issued Sep 3, 1893

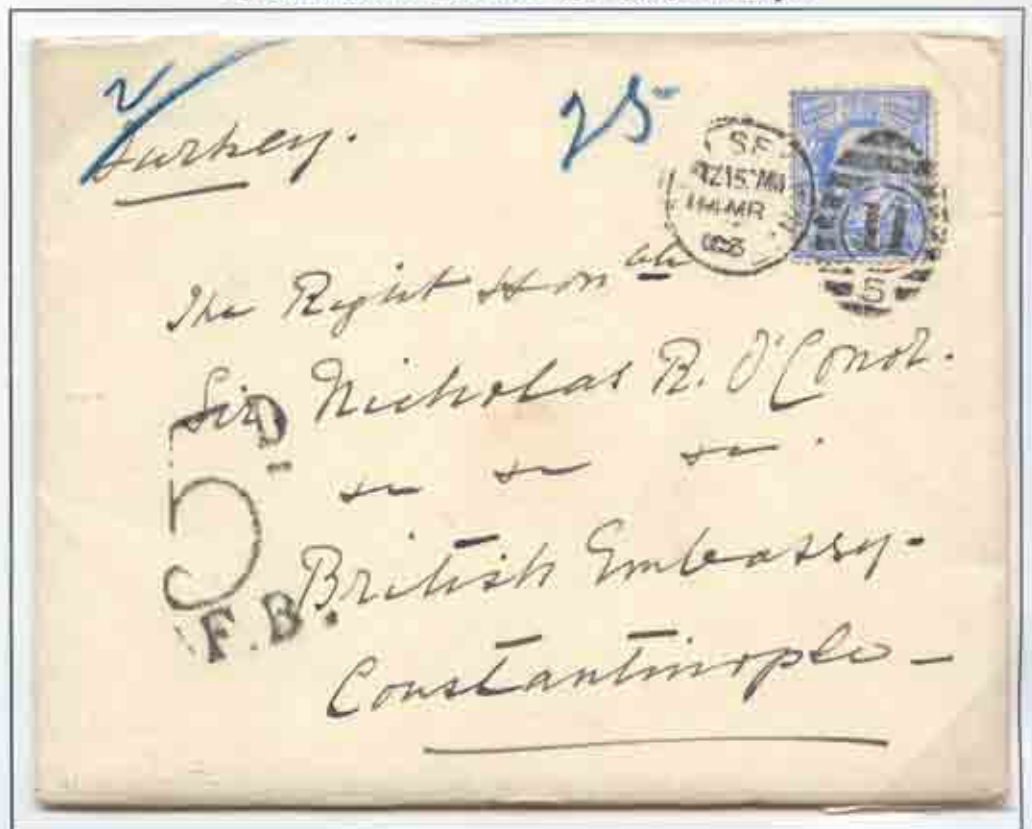
Returned via London

1903 London to British P.O. Constantinople

London Foreign Branch  
2 m/s - double rate  
2½d (25 ctms m/s) short on  
5d UPU double rate

2 x deficiency 5<sup>D</sup>  
F. B.  
Unusual on outgoing mail

British PO Constantinople:  
Backstamp: March 17, 1903



**Taxed in London in Transit**

*Taxing Rules from 1898*

UPU regulations are silent on whether tax marks can be applied in transit through a third country.

**1905 Natal to Riga  
Russia (Latvia)**

Natal: 1d UPU postcard rate fully paid

London: Objected to message on divided back?



**1906 Dahomey to USA**

Dahomey: 5 ctms short on 10 ctms UPU postcard rate

London: Deficiency = 5ctms

USA: 2x 5ctms = 2¢

**1905 France to Trinidad**

France: 5 ctms short on 10 ctms UPU postcard rate

London: Deficiency = 5ctms

Trinidad: 2x 5ctms = 1d





UPU required "0" to be marked beside disallowed stamps.

Taxing Rules from 1898



**In Egypt Dec 1907:**  
 Attempted paquebot usage?  
 Mail from ships in port  
 required stamps of that country  
 20 ctms tax (m/s)  
 (2 x UPU postcard rate)

**In London Foreign Branch:**  
 20 ctms = 2d  
 No credit for GB stamp

**In France Oct 1909:**  
 • disallowed

**In London Inland Section:**  
 1d UPU postcard rate unpaid  
 2d 2 x deficiency  
 1d Credit for GB stamp  
 1d Amount due  
 GB stamp cancelled  
 1<sup>d</sup>/I.S./A.  
 shows GB stamp accepted



**In Bavaria May 1908:**  
 German stamp disallowed  
 10pf (12½ ctms) short paid  
 Taxe 25 ctms 2 x deficiency

**In London Foreign Branch:**  
 Not charged 2½d (25 ctms)  
 Max charge allowed by UPU  
 2 x 1d UPU postcard rate

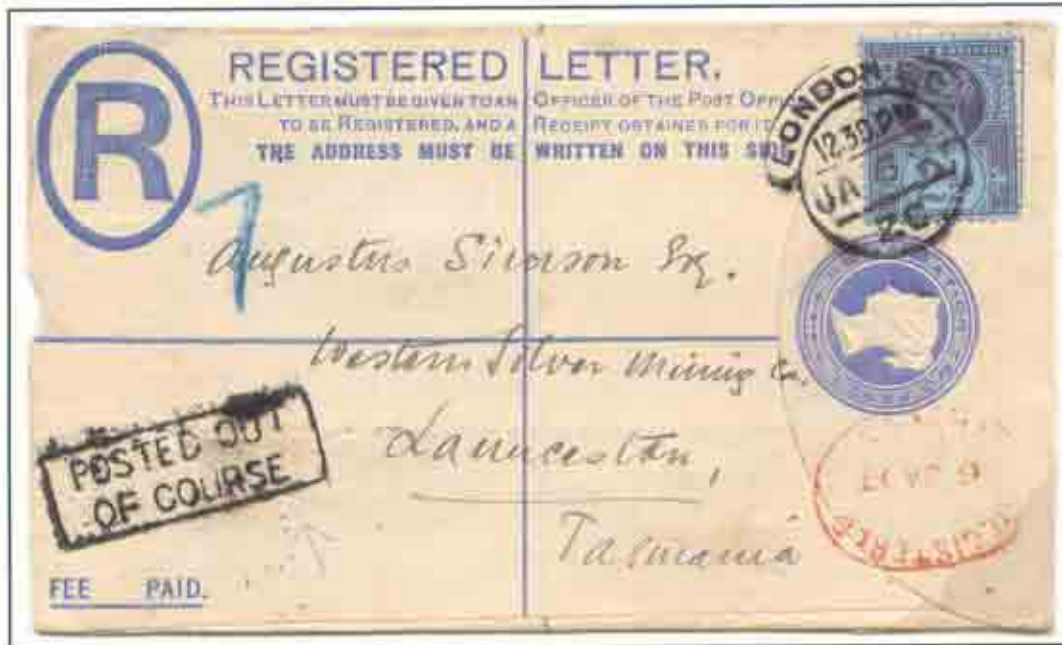


### Posted Out Of Course

Registered mail placed in a letter box and not registered at a Post Office counter  
Extra registration fee of 2d charged

#### 1897 London to Tasmania

2½d UPU letter rate plus 2d registration fee paid  
No fee charged in Tasmania - not allowed under UPU rules



#### 1915 Nigeria to Somerset - Redirected to Bournemouth

1d Empire letter rate plus 2d registration fee paid,  
Posted Out Of Course on redirection in England - 2d fee collected



**Underpaid Postcards to British Fleet in International Waters**

Naval postage rates:

- Home waters - Internal rates
- International waters - Empire rates

Ship in international waters - mail paid at internal rate:

- If sender may have believed ship was in home waters:  
Single deficiency due at Empire Rates
- If sender knew ship was in international waters:  
Double deficiency due at Empire Rates

**1912 No Indication in International Waters**



Both items 1/2d short on 1d Empire postcard rate

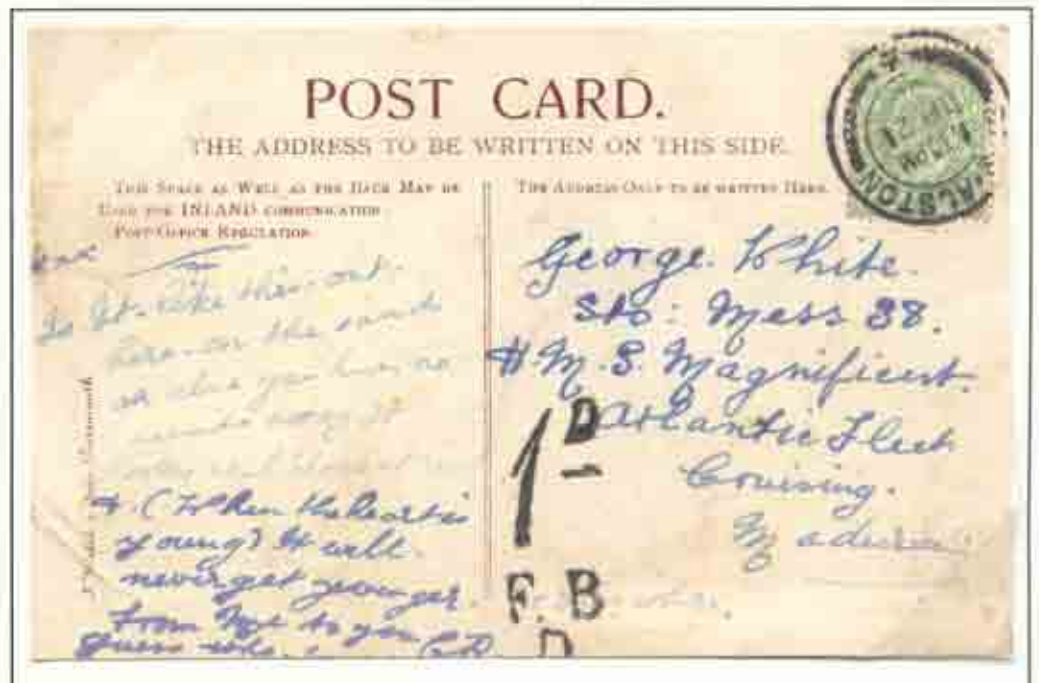
**London Foreign Branch**

1 D  
F.B. single deficiency

1905 to 1912

Foreign Branch 'D' marks only seen on naval mail

**1905 To Atlantic Fleet Cruising Madeira**



**London Foreign Branch**

1 D  
F.B. double deficiency

# New Tax Marks as Additional Offices Handled International Mail

New Offices of Exchange allowed for increased volume and improved speed of mail

Aug 4, 1909

First known use of  
Aberdeen Tax mark

½ short on 1d UPU postcard rate



Issued  
Mar 3, 1909

**In Holland:**

Allowed at printed paper rate  
because there is no message.



1904 First known use of  
Belfast Tax mark

Message on address side  
1½ short on 2½d UPU letter rate

**T** Used 1904 - 1979

**In US:**

2 x 1½d = 6¢ (3d)

1906 First known use of  
London Paddington Tax Mark

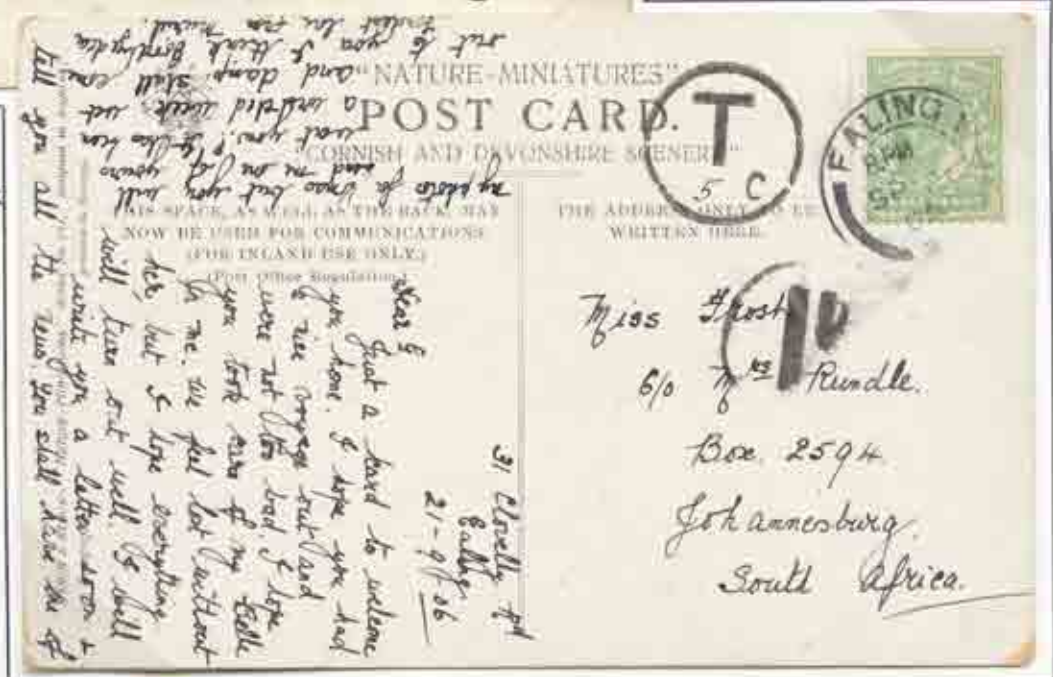


Used 1906-1964.

½d (5 ctms) short on  
1d Empire rate

**In South Africa:**

Double deficiency = 1d







*Additional Taxing  
Offices*

**Edinburgh  
Issued Jul 27, 1907**

**Edinburgh 1908:**

**T**<sub>10</sub> Used 1908 - 34

½d short on 1d postcard rate  
2 x deficiency = 1d (10 ctms)

**In Canada: 10 ctms = 2¢**

**Edinburgh 1908  
Only known use:**

**T**<sub>20</sub>

1d postcard rate unpaid  
2 x deficiency = 2d (20 ctms)

**In US: 20 ctms = 4¢**



**Edinburgh 1932  
Only known use:**

**T**<sub>30</sub>

1½d postcard rate unpaid  
2 x deficiency = 3d (30 ctms)

**In US: 30 ctms = 6¢**





*Additional Taxing  
Offices*

**Birmingham**  
First Known Use 1907



Used 1907 - 37

1½d short on 2½d UPU letter rate  
2 x deficiency = 3d (30 cts)

In US: 30 cts = 6¢

**Manchester**  
First Known Use 1911



Issued 1909  
Used 1911 - 51

½d short on 1d postcard rate  
2 x deficiency = 1d (10 cts)

In Canada: 10 cts = 2¢



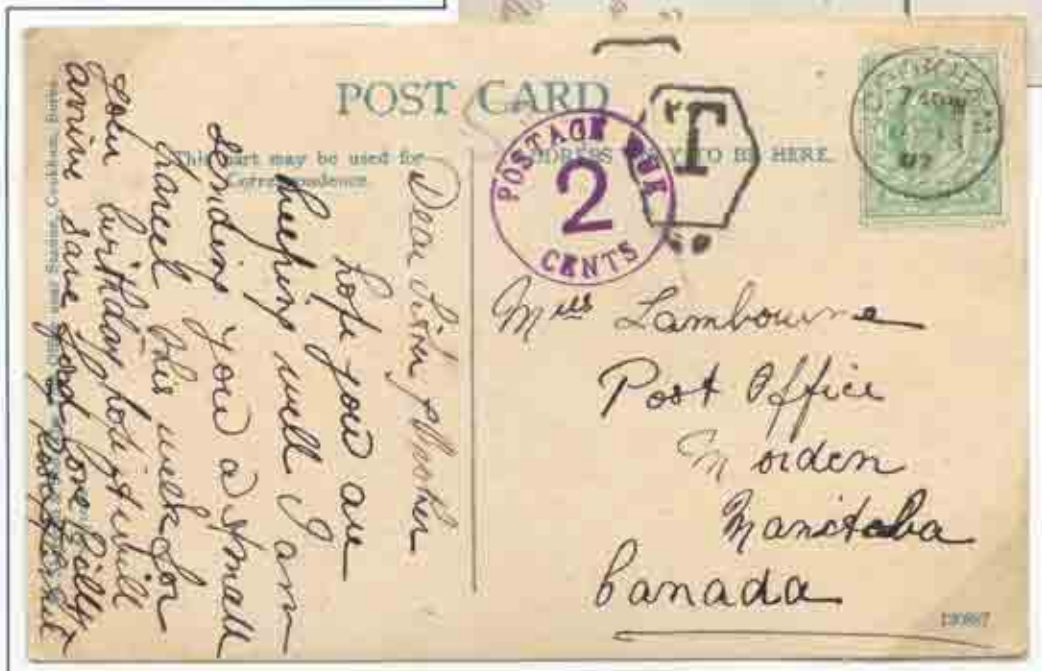
**Southampton 1907**



Used 1903 - 58

½d short on 1d postcard rate

In Canada:  
2 x deficiency = 1d (2¢)







Additional Taxing  
Offices

**T**  
CF **Cardiff 1915**  
**Only Known Use**

½d short on 1d Empire rate

**In South Africa:**  
2 x deficiency = 1d

**Jersey 1912**  
Used 1896 - 1913  
Usually on direct  
mail to France

**T**  
JE

½d short on 1d UPU p/card rate

**In France:**  
2 x deficiency = 1d (10 ctms)



**T**  
MU **Hull 1905**  
Used 1902 - 28

Divided back postcard  
1½d short on 2½d letter rate

**In France:**  
2 x deficiency = 3d (30 ctms)



*Additional Taxing Offices*

**In Bristol:**

1d (10 ctms) UPU  
postcard rate unpaid

2 x deficiency = 20 ctms

**1909 In Canada:**

Incorrect due:

1 x deficiency 1d = 2¢

**1913 In USA:**

Correct due: 20 ctms = 4¢

**Both examples 1<sup>st</sup> known use**



Wide spacing  
**B S**  
Used 1909 - 1926



Issued Dec 8, 1909  
Narrow **BS**  
Used 1913 - 1925



**Oct 15 1907 In Gold Coast**

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

**In Bristol**

2 x deficiency = 30 ctms

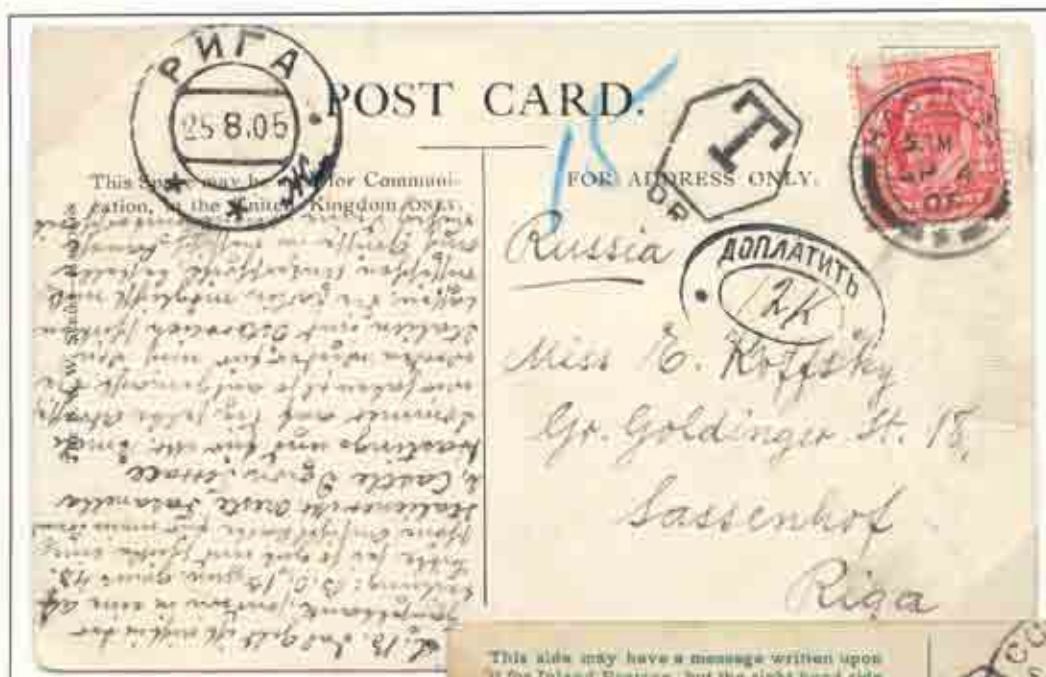


1 of 2 known uses  
Used 1907 - 1908

**In USA:**

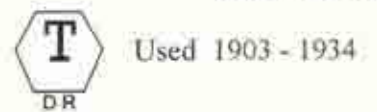
30 ctms = 6¢





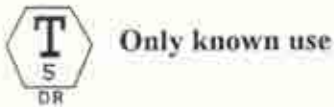
**Additional Taxing Offices**

**1905 in Dover**  
 Divided back card not accepted  
 1½d (15 ctms) short on  
 UPU letter rate

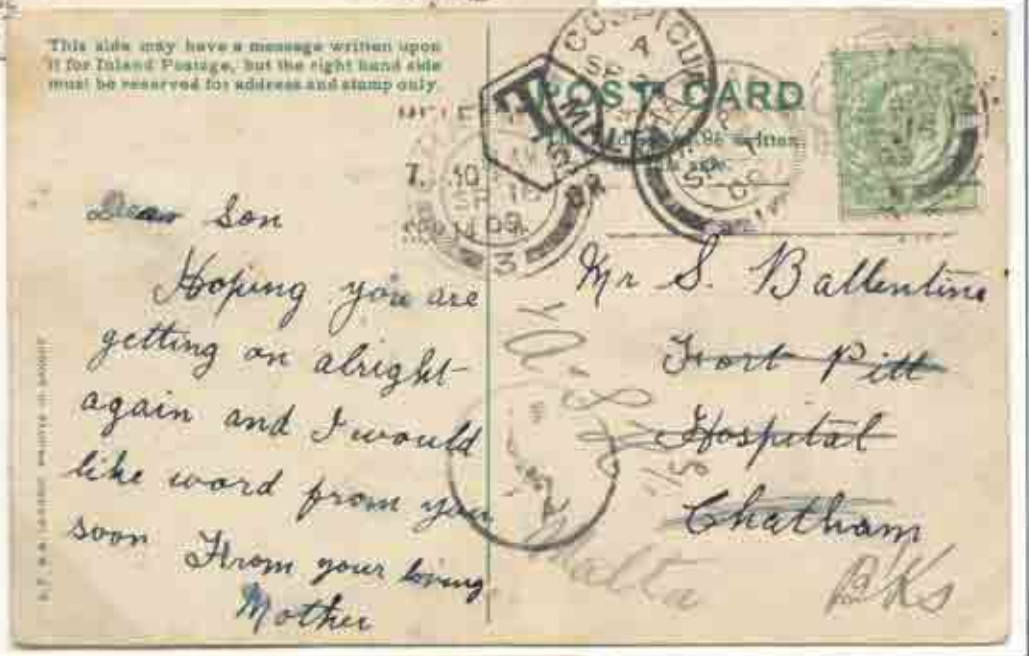


**In Latvia:**  
 2 x 15 ctms = 12 kopek

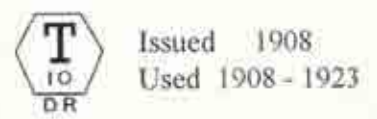
**1909 in Dover**  
 On redirection became  
 ½d (5 ctms) short on  
 UPU postcard rate



**In Malta:**  
 Circular ½d mark



**1912 in Dover**  
 ½d (5 ctms) short on  
 UPU postcard rate  
 2 x deficiency = 10 ctms.



**On Suez to Bombay Sea PO:**  
 'Overland Postage  
 Due 1 anna'





*Additional Taxing Offices*



**In Folkestone**  
Used 1904 - 1953

**WWI to Belgian Soldier**

Belgian military receiving mark  
No evidence of due  
being collected

**1915 Folkestone**  
1 of 2 known uses



Used 1915 - 1921

1d (10 ctms) UPU  
postcard rate unpaid  
2 x deficiency = 20 ctms

**WWI to France**

No evidence of due being  
collected.



**1909 In Teneriffe**

5 cents short on  
10 cents UPU postcard rate

**In Plymouth**



**First known use**  
Used 1909 - 1936

2 x deficiency = 10 ctms <sup>1</sup>/<sub>2</sub>  
620







*Additional Taxing Offices*  
**Newcastle - Office of Exchange to/from Scandinavia**

**In Newcastle 1908**



Issued 1907  
**Only known use**

2 x 1/2d deficiency = 1d (10 ctns)

**In Norway:**

UPU letter rate 20 ore (25 ctns)  
 10 ctns = 8 ore

**In Norway Jun 20 1902:**

Does not include  
**Carte Postale** in French  
 (1899 UPU Regs Art 15.1)

12 1/2 (ctms m/s) 10 ore short  
 on 20 ore UPU letter rate

**In Newcastle:**

2 x 12 1/2 ctns **2 1/2<sup>D</sup>** 25 ctns  
 545



**London Districts**  
**Italic office numbers**

**In South West DO Nov 1909:**

2 x 1/2d deficiency = 1d (10 ctns)



**First Known Use**  
 Issued 1907  
 Used 1909 - 1934

**On Suez to Bombay Sea PO:**

'Overland Postage  
 Due 1 anna'

**In India: Oval green mark**  
**Amballa/Unpaid**



*Additional Taxing Offices*

**Irish offices with new style hexagonal marks.**

**1908 Dublin**  
Only known use



1½d short on 2½d UPU letter rate  
2 x deficiency = 3d (30 ctms)

**In US:** 30 ctms = 6¢  
Due stamps on back

**1911 Belfast**  
Only known use



½d short on  
1d UPU postcard rate  
2 x deficiency = 1d (10 ctms)

**In Canada:** 10 ctms = 2¢



**1910 Cork.**



First use 1910  
Last use 1937

½d short on  
1 d UPU postcard rate  
2 x deficiency = 1d (10 ctms)

**In US:** 10 ctms = 2¢



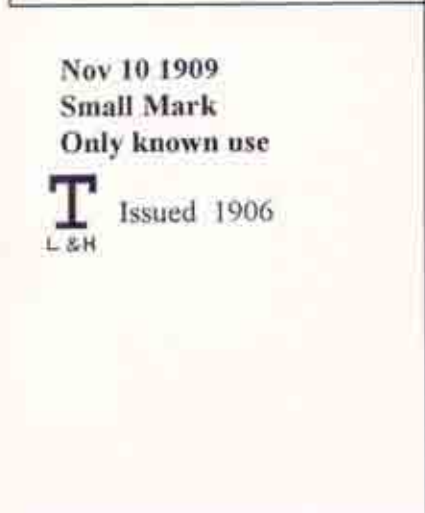
## Marks Used on Travelling Post Offices



London & Holyhead  
Travelling Post Office  
Mails to N. America:  
L&H TPO to Holyhead  
ferry to Ireland  
rail to mail boat at Queenstown

Sept 14, 1907

**T** Issued 1895  
L&H. Used 1895 - 1910



Nov 10 1909  
Small Mark  
Only known use

**T** Issued 1906  
L & H



Dublin & Cork  
Travelling Post Office

**T** Used 1891 - 1910  
D&C



All items  
½ short on 1d Empire rate  
2 x deficiency = 2¢

Travelling POs

London & Dover  
Sorting Carriage

Incoming mail through Dover  
Sterling marks - London FB or IS

From Italy Oct 1911:

10 centesimi short on UPU letter rate  
2 x deficiency = 2d (20ctms)

Night Mail C.68



Issued 1907  
Used 1909 - 1911  
1 of 2 known



Issued 1906  
Used 1906 - 1939



From Palestine Apr 1906

10 paras (5 ctms) short  
on UPU postcard rate  
2 x deficiency = 1d (10ctms)



Day Mail C. 72



Issued 1907  
1 of 2 known

France - Ireland Mar 1909

15 ctms short  
on UPU letter rate 20 - 40g  
2 x deficiency = 3d (30ctms)





**London & Queenborough Sorting Carriage**

*Travelling POs*



To & from the Flushing, Holland ferry

Mar 22, 1907

1 or 2 Known Uses



Issued Jan 21, 1907

**In Holland:**

12½ cents short on 25 cents double UPU rate (1 stamp missing)

T applied

**In L&Q Sorting Car.**

12½ cents = 25 ctms

**In London IS:**

2 x 25 ctms = 5d

**London & Folkestone Sorting Carriage**

May 1, 1911 - Flushing ferry terminal moved from Queenborough to Folkestone



Issued to L&Q SC Jan 21, 1907 Used 1907-1913

**In Hungary Jun 1911:**

5 filer short on 10 f UPU postcard rate

**In L&F SC:**

2 x 5f = 10f = 10 ctms (m/s)

**In London IS:**

10 ctms = 1d





Travelling POs

B16 Plymouth & Bristol  
TPO (Foreign Mails)

**T** 1904 Barbados

Both postcards:  
1/2d (5ctms) short on  
1d UPU postcard rate

2 x deficiency 10 ctms  $\frac{1}{2}$   
8 16

1906 Plymouth Paquebot

**T** First known use  
Used 1906 - 1977



1907 In USA  
5c (25 ctms)  
short on double  
UPU letter rate

In P&B TPO  
2 x deficiency  
= 50 ctms  $\frac{5}{2}$   
8 16

Backstamp:  
Holyhead and  
Kingstown Packet

Redirected  
in Dublin



## Underpaid Maritime Mail - Sea Post Offices

### February 1910 - Cape Colony/Ocean Post Office

Oct 1, 1893 - May 31, 1910 Cape Colony Sea POs on Union Castle mail ships  
 Only Cape Of Good Hope stamps allowed - COGH foreign/empire rates applied

Cape Colony Ocean PO  
 Only Known Use

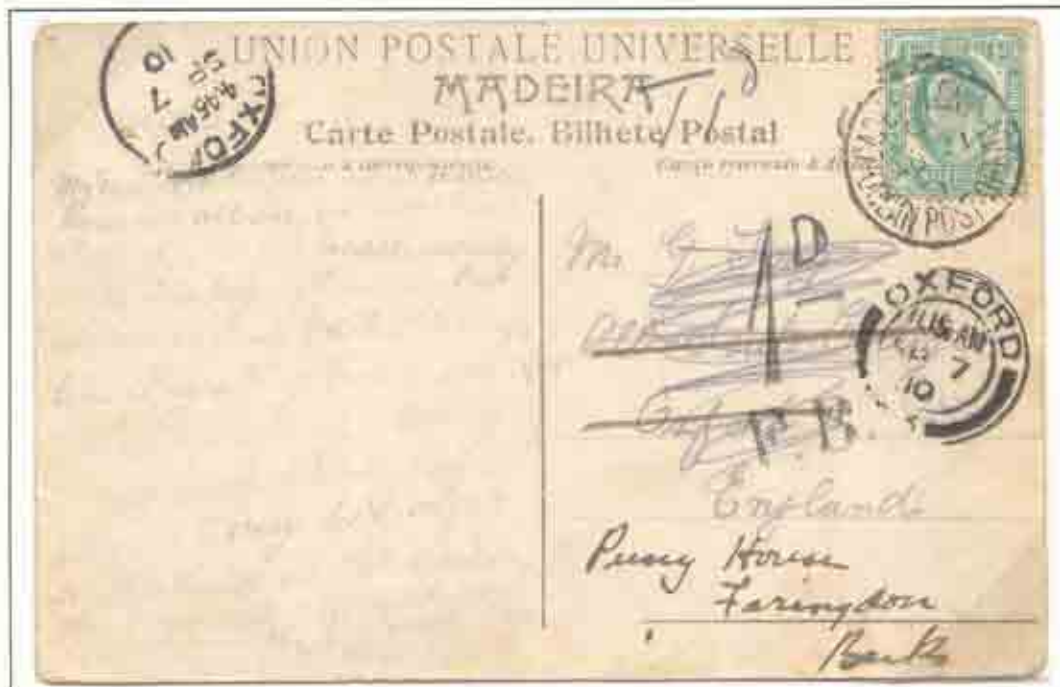
L



Ocean PO 'L' on Norman (former Union Line).  
 Feb 1, 1910: at Madeira, Feb 5: at Southampton.

In Southampton: **INSUFFICIENTLY PAID**  
 10/723

### August 1910 - South African Ocean Post Office - Cape Colony Cancel Still In Use



May 31, 1910 - Sept 1913  
 Sea POs were South African  
 Stamps from any South  
 African colony allowed

Ocean PO 'C' on  
 Kildonan Castle

Aug 31, 1910, at Madeira  
 enroute to Capetown

Both Cards: ½d short on UPU postcard rate - Double deficiency = 1d

US Sea P.O. Tax Marks On Joint US/British Transatlantic Sea Post Offices

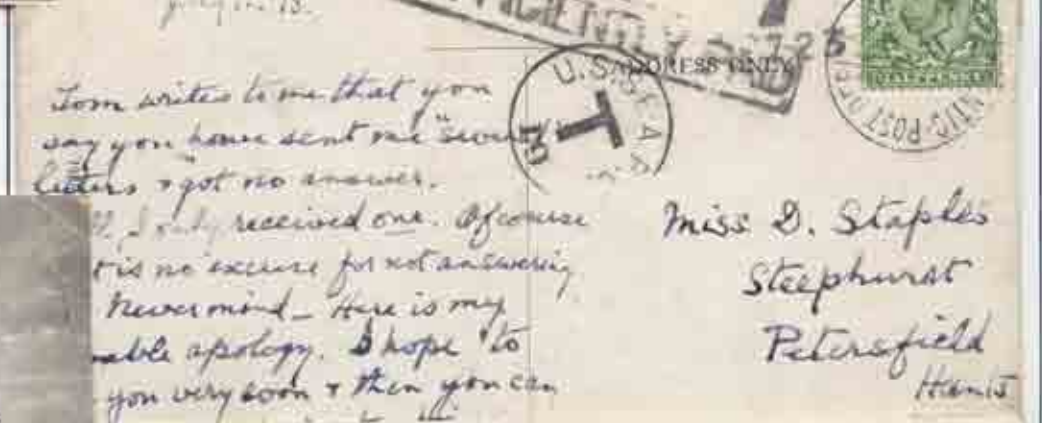
May 1905 - Aug 1914- Joint Post Offices  
on British White Star Line & America Line  
used only American tax marks.



Mailed on  
RMS Cedric westbound  
Transferred to  
RMS Oceanic in New York  
Transatlantic Post Office/4  
Aug 31, 1912



Transatlantic Post Office/5  
July 11, 1913



British Sea Post Office/5  
Southampton  
Oct 2, 1907





**US Sea P.O. Tax Marks On Transatlantic Sea Post Offices**

August 1914 - before start of WW I -  
 British PO withdrew from the joint US/British Sea POs for economic reasons.  
 Service continued as U.S. Sea Post Offices until 1917.

**In Paddington, London:**

Mar 19, 1915

1/2d short on 1d rate to USA

Not taxed

**On S.S. New York**



2 x deficiency = 10 ctms (m/s)

**In US:**

10 ctms = 2¢



**In Syracuse NY:**

Mar 31, 1916

1¢ short on 2¢ rate to UK

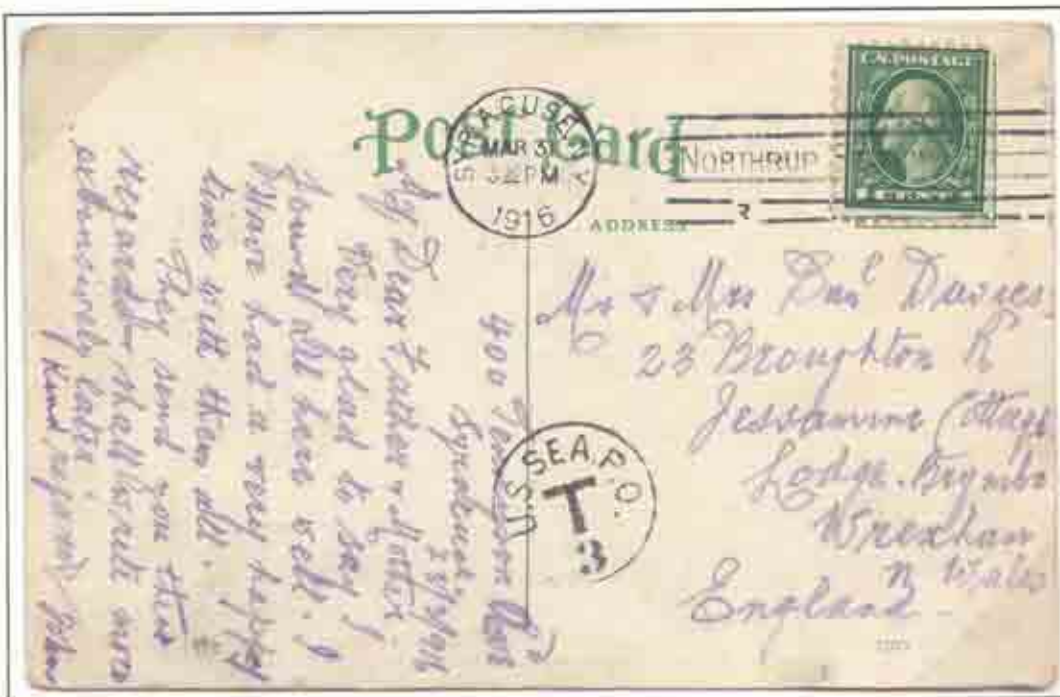
Not taxed

**On S.S. St Louis**



**In UK:**

Tax not collected



WW I- Surcharged Active Service Mail

Unpaid post card during 18-day period of special rate & single deficiency due concession

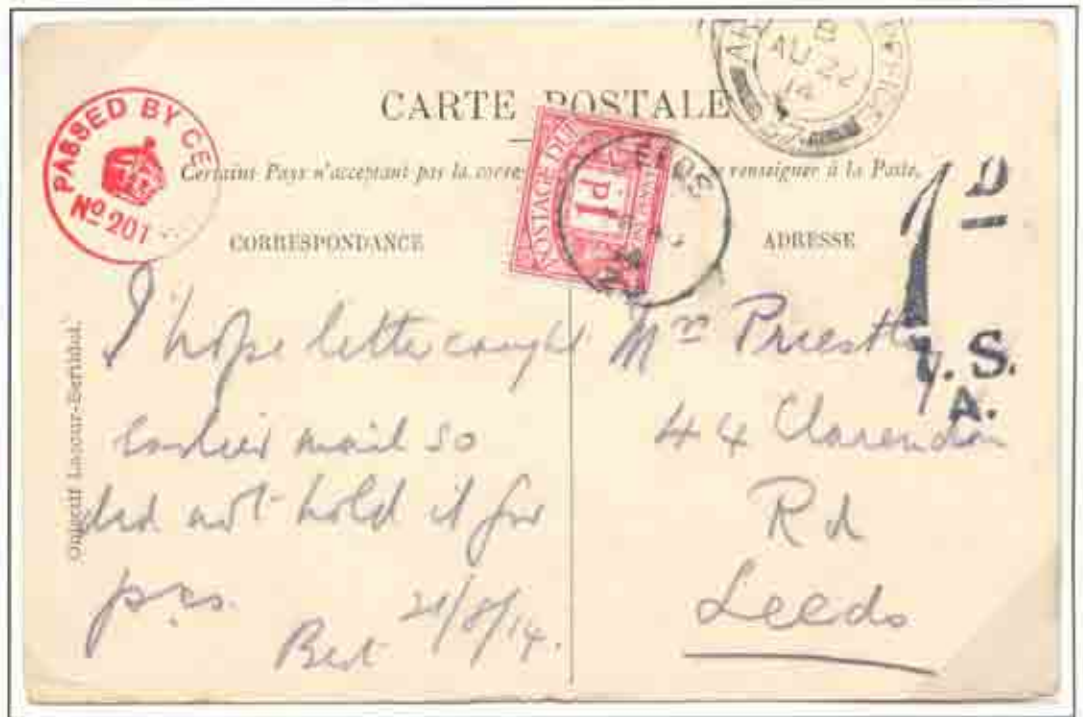
August 12 - 30 1914

Rates from forces on active service abroad :

- Letters 1d per oz
- Postcards 1d

Underpaid mail charged single not double deficiency

Aug 22, 1914  
 APO 37  
 Boulogne



Free mail from forces overseas did not extend to mail to the US



After Aug 30, 1914  
 Dec 2, 1915

RECEIVED FROM H.M. SHIP

Free mail from forces on active service abroad to UK addresses

Hence

NO CHARGE TO BE RAISED

1d rate to US unpaid

Double deficiency 4¢ (2d)

World War I ended a 40-year period of stable currencies, reducing international postage rates, and simplified and standardized postal relations.

Great progress was made in the uniform treatment of unpaid and underpaid mail.