

Ken Snelson
UK Tax Marks and their Offices of Use in the Centimes Era
Synopsis

The exhibit is based on over 30 years of research by the exhibitor on UK Tax marks with the letter ‘T’ as required by the General (later Universal) Postal Union. These marks indicated underpaid items to foreign postal administrations. The postal union also required information to be transferred to allow the receiving country to calculate the amount of postage due. From 1875 to 1965 this information was expressed in centimes, initially centimes of the Latin Monetary Union and after 1925 in centimes of UPU currency defined as a fixed amount of gold. The exhibit covers the period from the start of the General Postal Union on July 1, 1875 to the end of the centimes system on December 31, 1965.

The study of tax marks involved research in British PO archives, reviewing the literature, sales lists and auction catalogues as well as the exhibitor’s own collection. Several articles have been published in the British Postmark Society Quarterly Bulletin and the Postage Due Mail Study Group Journal which have resulted in many collectors sending images and information. The results were published in ‘*UK Tax Marks for International Mail, 1875-2000 - Usage and Listing*’ by the exhibitor. There is also ‘*Update 2018*’ which adds the information accumulated from 2007 to 2018. The information base for the books includes an archive of over 13,000 images of taxed covers used before 1966.

UK Tax Marks is too big a subject to cover in one exhibit. The primary objective of this exhibit is to show covers from all the UK offices that used identifiable tax marks during the centimes era. All offices that were administered by the UK PO are included. Tax marks used in southern Ireland up to partition are included as are tax marks used by Army Post Offices located overseas.

Secondary objectives are to show a representative sample of tax marks and their uses and to illustrate the postal union rules requiring the use of tax marks.

Between WW1 and WW11 the British PO maximised its efforts to reduce the amount of mail sent to London for taxing to speed up the flow of mail and reduce the load on London. In 1929 the Post Office conducted a survey of the amount of mail taxed in each Office of Exchange (Frame 4 Sheet 7). For offices included in this survey, the percentage of taxed mail from the survey is shown as an indicator of the scarcity of usages from that office.

Throughout the exhibit many marks are identified as **One Known** or **Two Known** etc. This is from the archive of over 13,000 taxed covers. While other examples may exist, this is based on over 30 years of searching and is a good indication of scarcity. The exhibit includes too many of these scarce usages to mention individually in this synopsis.

For offices which taxed a lot of mail, the examples have been selected because the tax mark is scarce and/or the usage is unusual.

The exhibit is divided into seven sections in approximately chronological order.

1 - Tax marks prior to 1888 Issue of Hexagonal Marks

Prior to 1888 almost all taxed mail received an anonymous ‘T’ tax mark of a standard design and the office of use cannot usually be identified but most international underpaid mail was taxed in London. This section shows a range of



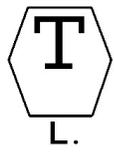
uses illustrating the GPU and UPU rules including rules for long sea passage and for mail from outside the Union.

1-5 (Frame 1 Sheet 5) Shows a fully prepaid internal cover that was forwarded to the USA and charged the US internal rate as required by GPU Article VII. Gough in his articles says he has never seen “a postage due charge conforming to this formula.”¹

1-7 to 1-9 show the treatment of mail from outside the Union and the special UK tax marks for that duty. 1-9 is of particular interest as it shows the London ‘T/50’ mark used for a few months in 1879 during the confusion regarding the delayed entrance of Peru to the Postal Union.

1-10 to 1-12 show marks that are identifiable as Scotland (probably Glasgow), Liverpool and Dublin.

2 - Offices issued with Hexagonal Marks in 1888



In 1888, after consideration of a number of options, a standardised hexagonal design was adopted which included letters under the hexagon to identify the office of use. The letter ‘L’ identified London and other offices were identified by their telegraph code, usually two letters e.g.



‘LV’ for Liverpool or office number. Many marks included a value in centimes to indicate the deficiency (or double deficiency) in postage. 1-13 shows that hexagonal marks were issued to 18 offices and the Dublin & Cork TPO. The offices included major offices such as London, Liverpool etc. and also several small ports that rarely taxed mail. No taxed mail is known from two of the offices.

Examples are shown from all 16 offices from which taxed covers are known. The covers shown include examples of the marks issued in 1888 and other marks from these offices up to the end of the centimes era.

1-13 shows the only known taxed cover from Leith.

1-14 to 1-16 show examples of London hexagonal marks including an early use on a letter in transit from Australia to the USA before Australia joined the UPU, a Samoa bisect taxed in transit through London and a postcard to BPO Shanghai.

2-2 to 3-2 show the English and Welsh offices which had marks issued in 1888.

2-4 has a cover that was underpaid for the Haifa-Baghdad premium overland service.

2-7 has impressions of Guernsey charge marks including tax marks.

2-9 has two unusual usages of Liverpool tax marks on mail in transit from West Africa to the USA.

2-13 shows a letter taxed in Manchester in transit from Eire to Iraq and India and also the only known usage of a 100 ctms tax mark from any UK office.

3-3 to 3-7 show usages from Glasgow, Dublin and Cork.

3-7 also shows the recently discovered only known use of a Londonderry tax mark.

¹ *The Changing Formulas of the GPU/UPU for Postage Due – Part 2*, James Peter Gough, Collectors Club Philatelist Vol 89 No. 5, Sept-Oct 2010 Page 290.

3 - Traveling POs and Sea POs

Some underpaid mail leaving the UK was taxed en-route to the port on a TPO. The Dublin & Cork TPO was part of the 1888 issue and other TPOs followed later.

3-8 shows a Dublin & Cork TPO mark on a postcard in transit from Ceylon to USA.

3-12 includes a London & Dover SC mark on a cover with dues from three countries.

3-13 The UK-South Africa Sea Post Office is included. It was administered by the postmaster of Southampton. The preceding South African Sea POs were administered by the South African PO and are not included. The tax marks used on the Anglo-American Sea Post Offices are not included as the tax marks were issued by the US Post Office.

4 - London District Offices

3-14 to 4-6 - From about 1905 London District Offices had identifiable 'T' marks. These may be identified by initials under the hexagon or by the office number in the London series usually in *italic* numbers.

5 - Other Offices in 1929 Survey

4-7 The 1929 survey listed the amount of mail taxed in each office. It included offices covered in the preceding sections.

4-8 to 5-6 shows examples from offices listed in 1929 but not included in preceding sections.

4-8 shows favour impressions of Birmingham tax marks - several have not been seen used.

Bradford (4-10), Exeter (4-13) and Peterborough (4-16) are particularly scarce.

Edinburgh (5-2) had anonymous circular marks issued in 1908. The only known use of the 40 ctms mark is a cover to Costa Rica re-mailed to Hong Kong.

No identifiable marks are known from Dundee until 1937 when an unusual circular framed mark came into use (5-5).

6 - Army Post Offices

APOs in China in the 1930s (5-7) and Germany in the 1920s (5-8) had distinctive 'T' marks. No other APOs are known to have had tax marks. A London FB mark is also shown that was for use on mail to APOs.

7 - Offices not in 1929 Survey

Harwich (5-9) was omitted from the 1929 survey. The only known use of a mark with 'HW' for Harwich is shown.

Grangemouth had a distinctive 'T' mark issued in 1892. The first and only recorded use was in 1954 (5-9).

From 1945 - 1947 mail taxed in London often received an 'EC 1' tax mark (5-10). From 1946 most mail taxed in London received a tax mark with 'FS' for Foreign Section. The Foreign Section had marks in Sterling for countries to which Empire rates applied (5-11). The London FS also had marks in centimes but the values kept changing as the 1d fell from 8 ctms in 1940 to 3½ ctms in 1957 (5-12 and 5-13).

Bolton (5-14) was never an office of exchange but it had a hexagonal tax mark although both known uses are on internal mail.

Plymouth (5-15) appears to have had an anonymous circular mark. In addition one example has been seen of a hexagonal mark with office number '625'.

The last taxing office to come into use during the centimes era was Reading (5-16) which opened in 1961 to handle airmail routed through nearby Heathrow Airport.

References:

UK Taxe Marks for International Mail, 1875-2000 - Usage and Listing, Ken Snelson, Published by the author with the assistance of the Postage Due Mail Study Group 2007.

UK Taxe Marks for International Mail, 1875-2000 - Usage and Listing-Update 2018, Ken Snelson.

The Changing Formulas of the GPU/UPU for Postage Due, James Peter Gough, Collectors Club Philatelist:

Part 1 Vol 89 No. 4, July-Aug 2010 pp 205-230.

Part 2 Vol 89 No. 5, Sept-Oct 2010 pp 277-297.

Part 3 Vol 89 No. 6, Nov-Dec 2010 pp 349-369.

Part 4 Vol 90 No. 1, Jan-Feb 2011 pp 13-33.