

2 Accountancy Under Payment – Simplex Markings

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2.5 UPTT "T" in Triangle Tax Markings

These markings were the first attempts made by the Postal Authorities to utilize a standard handstamp indicating a postal deficiency at the point of mailing. They were always accompanied by the "CHARGE" expressed either in m/s or by an "AMOUNT DUE" handstamp applied at the GPO, Kingston.

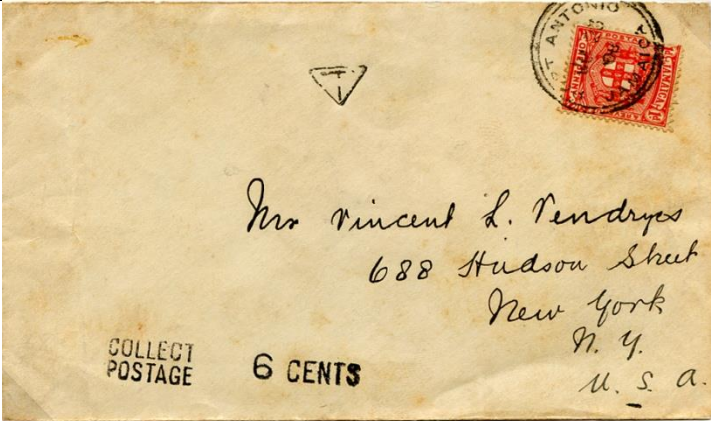
They were, in all probability, made from steel or brass and possibly issued to all the larger post offices, similar to the Oval "R" handstamps indicating "REGISTRATION". Only the major types are listed, but there are minor differences to be found in each type, which would tend to bear out this theory.

2.5.1.1 UPTT-D05

		<p>A handstamp composed of a sans serif capital "T" enclosed within a single triangular frame with sides each measuring 14 mm. The letter "T" is 6½ mm in height and several dies have been recorded, all in black ink.</p> <p>At least two dies exist, although Lant illustrated both, neither he nor Foster recorded dates separately. The two dies are referenced here with suffix -1 or -2.</p>
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In use about 60 years and apparently issued to offices other than the GPO, Kingston, as several items are known despatched from post towns with slight variations in the die. It was post office procedure to apply the warning T handstamp, indicating that there was a deficiency, at the point of mailing. Reported used in conjunction with Types D07, D07a, D09, D09a, and D09b, but usually with the "AMOUNT DUE" expressed in m/s, often in blue crayon.

Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPTT-D05-1	Black			
	UPTT-D05-2	Black	30 May 1882 21 Sept 1891	31 Oct 1939	
EP	UP-1		13 Mar 1879		
	UP-2		19 Nov 1889		
	UP-3		13 May 1892		
	UP-4		7 Mar 1893	7 July 1896	
RL	D05	Black	13 Mar 1879	14 Oct 1939	N
TF	D08		13 Mar 1879	12 Oct 1938	VC

	<p>Die 1 – 23 Jun 1908 Ex Sutcliffe</p>
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	<p>18820530-a_LittleLondon-India_obv</p>
	<p>Die 2 – 21 Sept 1891 Ex Sutcliffe</p>
	<p>Die 2 – 17 Oct 1936 Balaclava, Jamaica, to Newton, Massachusetts, USA, KGV 1d. Postage underpaid and Tax Marking Type D5 applied, Subsequently upon arrival Kingston the Duplex Mark D9a in violet ink was added.</p>
	<p>Die 2 31 Oct 1939 Sign to Chicago Ex Sutcliffe</p>

2.5.1.2 UPTT-D05a.

 Black 1897	A similar handstamp to Type D05 but in a larger format. The heavily seriffed letter "T" is 10½ mm in height with much thicker components, and the triangular frame has sides of 17 mm. Known in both black and blue inks. As per the previous triangular mark, Lant and Foster did not separate Dies
 	
Blue 1903 Black 1911	

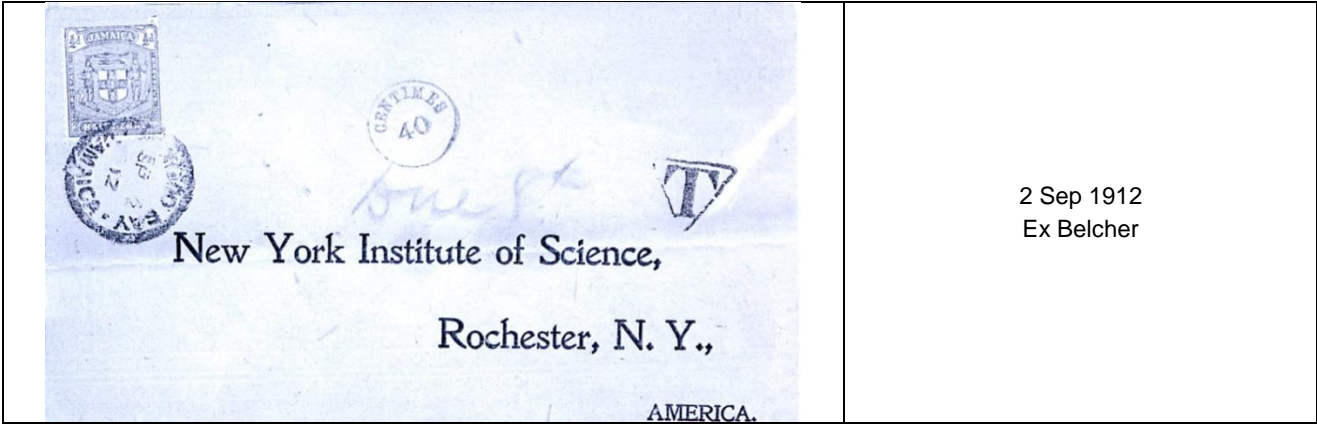
Usually accompanied by the "AMOUNT DUE" expressed in m/s, although many examples, mainly from the post towns, have been recorded used in conjunction with Type D07a, which type was applied at Kingston. Several dies exist, and it was probably supplied to the larger post offices the same as Type D05.

Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPTT-D05a-1	Black	27 Nov 1902		
	UPTT-D05a-2	Black	20 Apr 1911 4 May 1912	2 Sep 1912	
		Blue			
EP	UP-5		14 Jul 1897	23 Jan 1904	
RL	D05a	Black	25 Apr 1897	20 Apr 1912	S
		Blue (Kgn)	16 Jul 1903	15 Jun 1904	R
TF	D08a	Black	2 Jan 1899	29 Apr 1912	S



19021127-a_Kingston-UK_UPTT-D05a-1.jpg

 <p>NORTHERN WEEKLY NEWS. 53 St. James Street, Montego Bay. THE LEADING PROVINCIAL PAPER OF JAMAICA</p> <p>Messrs. Benedict Mfg. Co., East Syracuse, N. Y. U. S. A.</p> <p>COLLECT POSTAGE 6 CENTS</p>	<p>20 Apr 1911 Ex Jarvis</p>
 <p>TUCK'S POST CARD CARTE POSTALE</p> <p>Price McCombe Hotel Beaufort Bathsheba - Barbados - B. M. S.</p> <p>COLLECT POSTAGE 10 CENTS</p>	<p>4 Sep 1911 Local view postcard from Mandeville to Bathsheba, Barbados, 4 Sep 1911, franked with ½ d. green Arms issue tied with Mandeville squared circle mark in black. Postcard rate to BWI destinations 1d. and as a deficiency of ½ d. tax due mark D5a applied and amount due 1d in m/s blue crayon. added. Upon arrival at Kingston GPO, Tax amount due 10 centimes Type D7a applied in violet ink. Type D5a is in black ink, similar to the Mandeville squared circle, indicating that both were applied at that P.O.</p>
 <p>New York Institute of Science Dept 221 Rochester ny U.S.A.</p> <p>COLLECT POSTAGE 6 CENTS</p>	<p>Die 2 – 4 May 1912 Ex Sutcliffe</p>
 <p>New York Institute of Science, Dept. 221, Rochester N. Y. U. S. A.</p> <p>COLLECT POSTAGE 6 CENTS</p>	<p>10 May 1912 Ex Belcher who also has 1 Jul 1912x2</p>




2 Sep 1912
Ex Belcher

2.6 UPTC 'T' in Single Circle Tax Markings

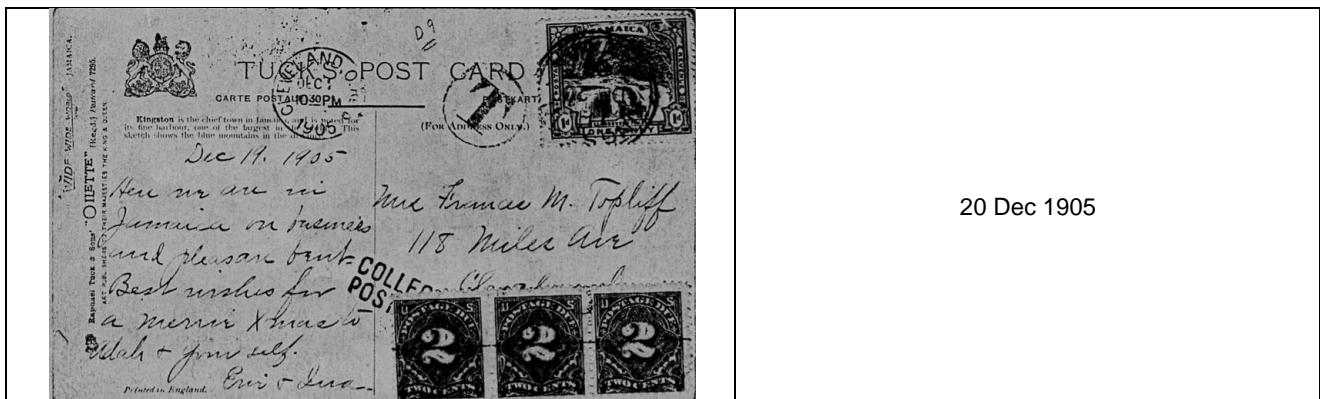
The year 1905 brought a major change in the design of the "TAX" markings from the unusual Single "T" Triangular handstamps to modern Circular versions with the letter "T" enclosed therein. Used in the same manner as the Triangular types, the Circular marks are always accompanied by the "AMOUNT DUE" expressed either in m/s or by a handstamp Types D6-D6e inclusive, and D7a.

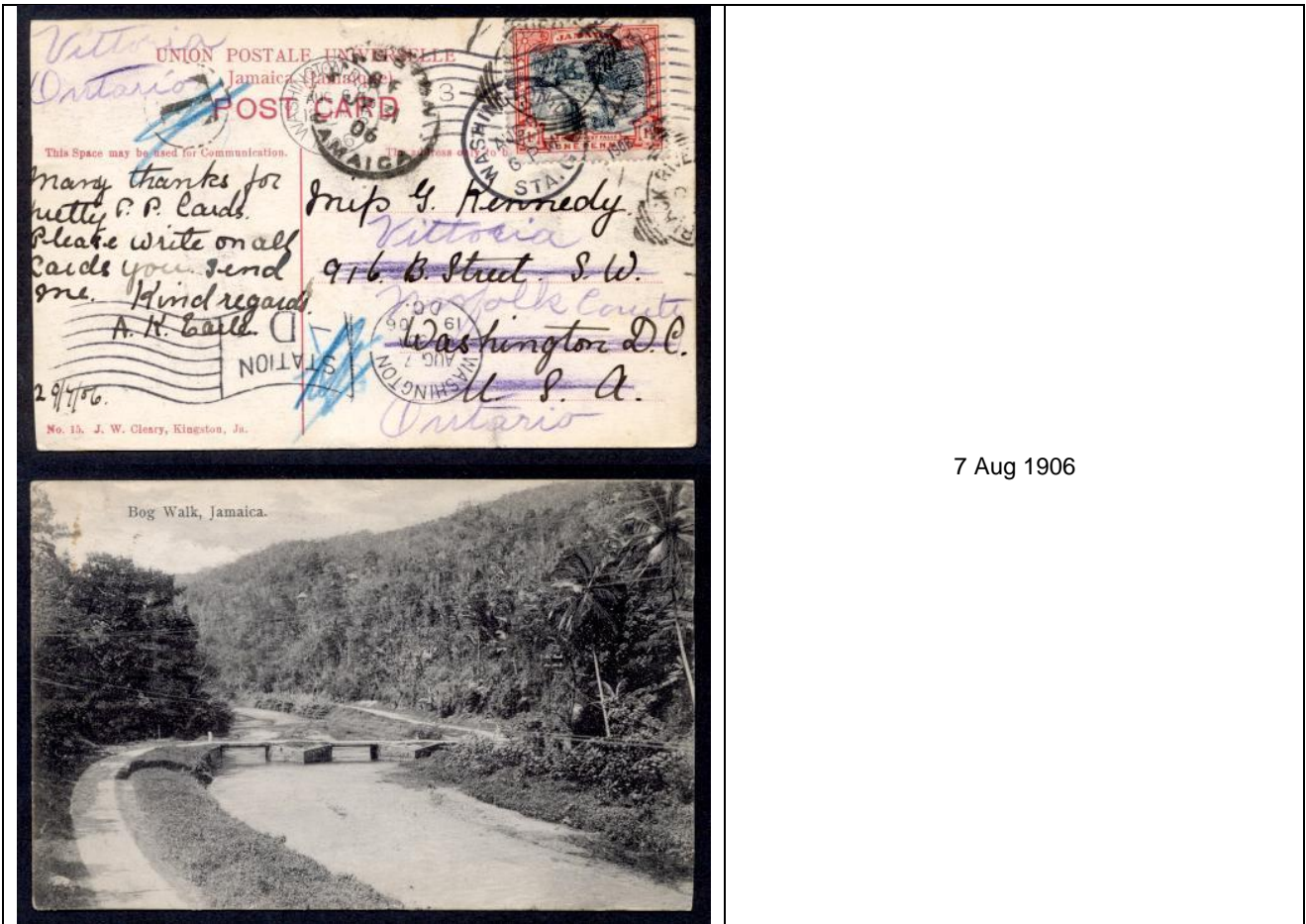
2.6.1.1 UPTC-D06

	<p>A handstamp comprised of a single CIRCLE with a diameter of about 16 mm with a serif capital letter "T" enclosed therein. The letter "T" is 10 mm in height, with long points to the serifs from the cross bar, and a 6 mm base to the letter. Always in black ink.</p>
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This type was used at the Kingston GPO and Up Park Camp.

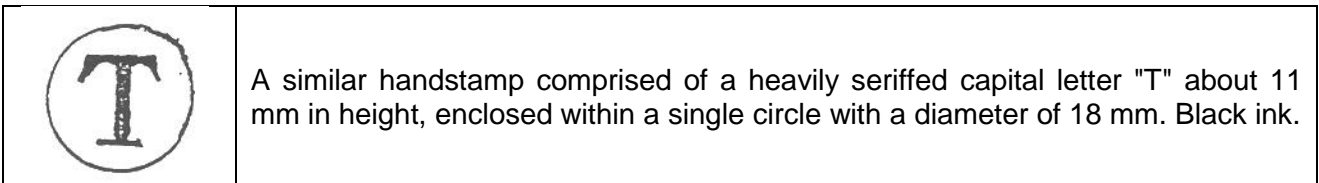
Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPTC-D06		20 Dec 1905	7 Aug 10-6	
EP	UP-7		31 Jul 1906	28 Oct 1910	
RL	D06	Black	20 Dec 1905	? May 1910	VR
TF	D09		20 Dec 1905		VR





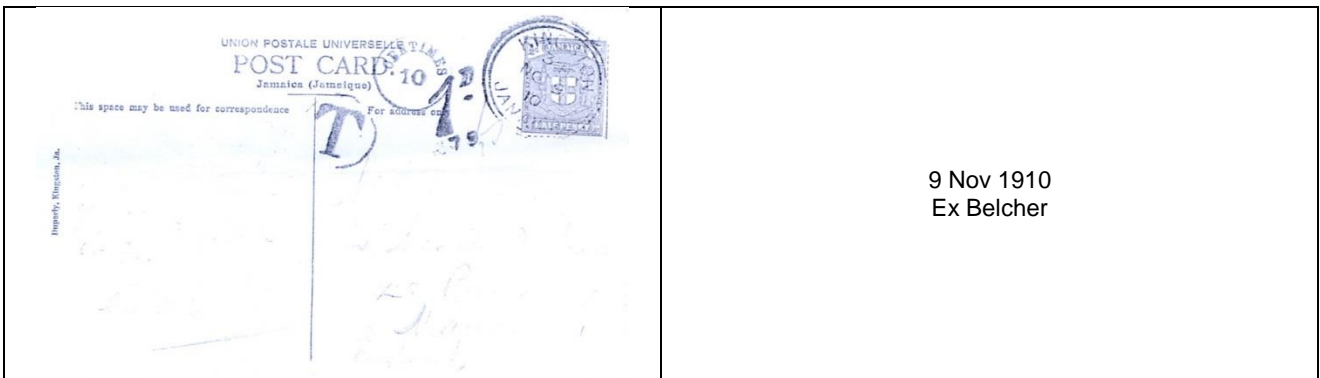
7 Aug 1906

2.6.1.2 UPTC-D06a

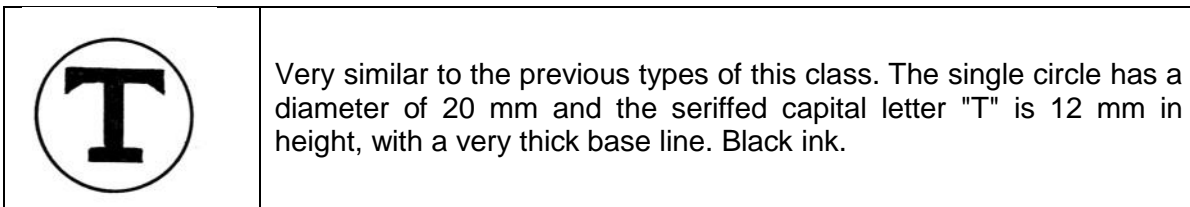


This type can be found in conjunction with Type D7a or a m/s "AMOUNT DUE" and also with "AMOUNT DUE" handstamps of the Foreign Branch of the London GPO. Several dies appear to exist, and it was in all probability used by many of the Post Towns in addition to the Kingston GPO.

Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPTC-D06a		9 Nov 1910		
EP					
RL	D06a	Black	13 Jul 1909	9 May 1916	UN
TF	D09a		31 Mar 1906	9 May 1916	C



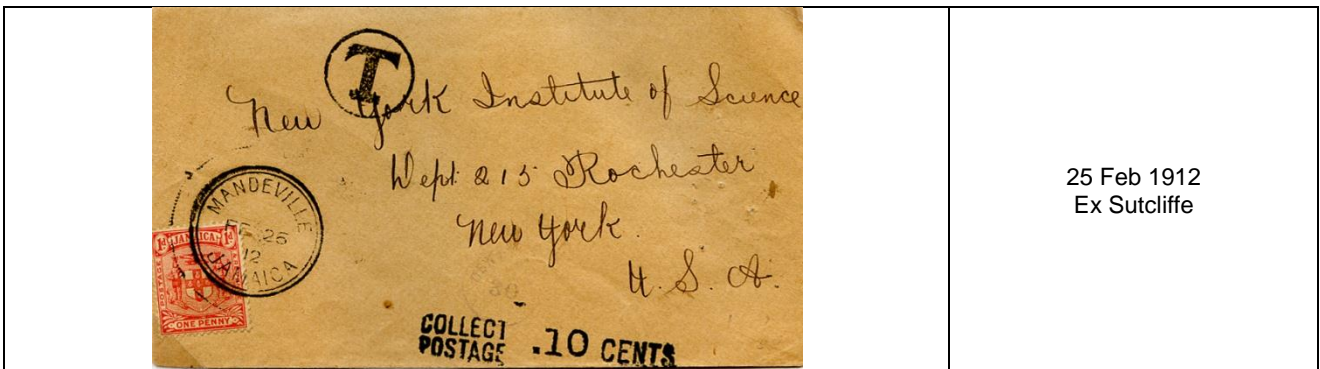
2.6.1.3 UPTC-D06b



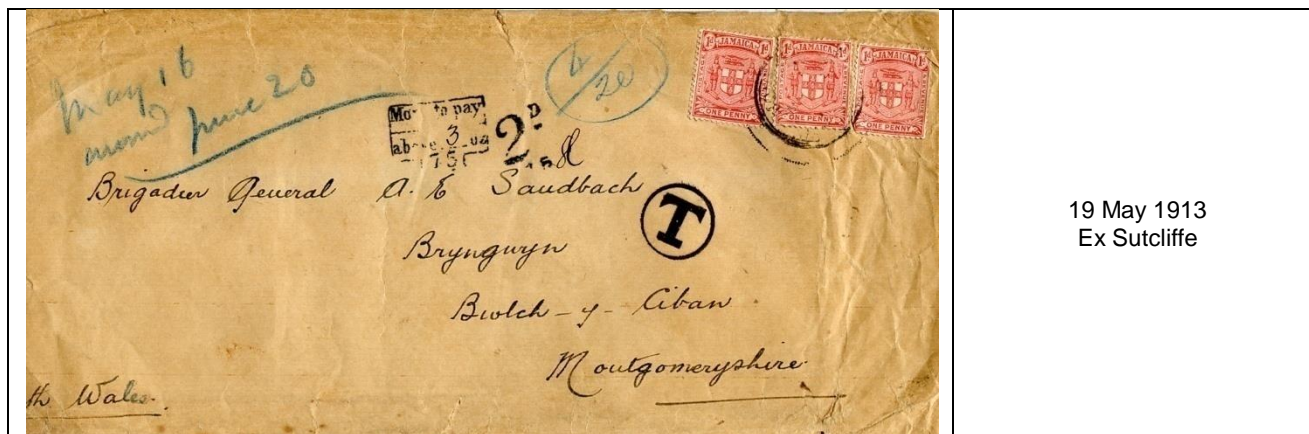
Noted on a letter from Post Town Maggotty to the USA, accompanied by Type D07a. Apparently a variation of this classification and may only have been in usage at this one office. However Foster reported also seen from Christiana, with a 10 Centimes mark in violet.

Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPTC-D06b		25 Feb 1912		
EP	UP-8		11 Mar 1912	15 Jan 1923	
RL	D06b	Black	25 Oct 1912	5 Feb 1919	VR
TF	D09b		25 Oct 1912	1 Apr 1920	C

Tom reported that this type has been seen used on a letter from Maggotty to the U.S.A. accompanied by D 10A. It is possibly a variation of this classification and may only have been used at that office

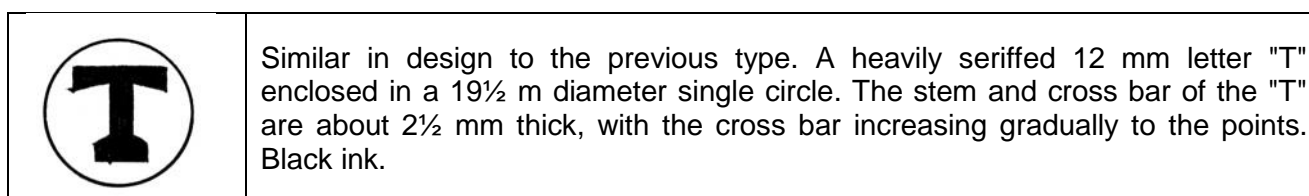


25 Feb 1912
Ex Sutcliffe



19 May 1913
Ex Sutcliffe

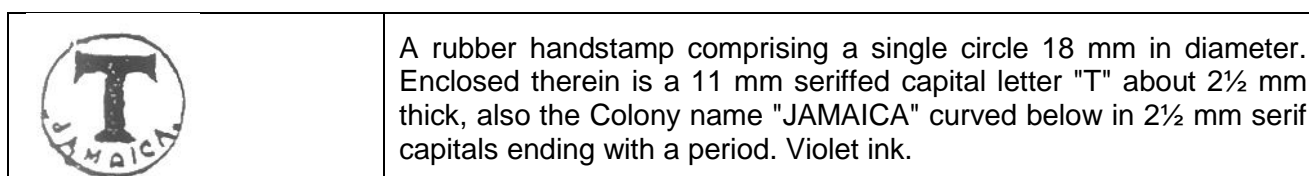
2.6.1.4 UPTC-D06c



This handstamp appears to have been roughly made, and may possibly be a "woodblock". Known used on letters from several post towns including Seaforth, Spanish Town, and Colonel's Ridge.

Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPTC-D06c				
EP					
RL	D06c	Black	20 Apr 1924	13 Jun 1929	S
TF	D09c	Black	20 Apr 1924	13 Jun 1929	S

2.6.1.5 UPTC-D06d




Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPTC-D06d				
EP					
RL	D06d	Violet	1918		U
TF					NK

The only copy recorded is on a cover from Annotto Bay accompanied by a separated D07a "AMOUNT DUE" mark. The cover is addressed to Sir Claude and Lady Mallet, British Legation,

Panama, was damaged in transit, and the Panama P.O. damage seal which was affixed practically obscures the Annotto Bay double-ring dater.

2.6.1.6 UPTC-D06e


	<p>A rubber handstamp somewhat similar to the previous Type D6d. The single circle has a diameter of 18½ mm, with a 7 mm capital letter "T" enclosed near top center, also the Colony name "JAMAICA" curved below in 2 mm serif caps. Violet ink.</p>
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Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPTC-D06e				
EP					
RL	D06e	Violet	30 Apr 1929		U
TF	D09e	Violet	30 Apr 1929		U

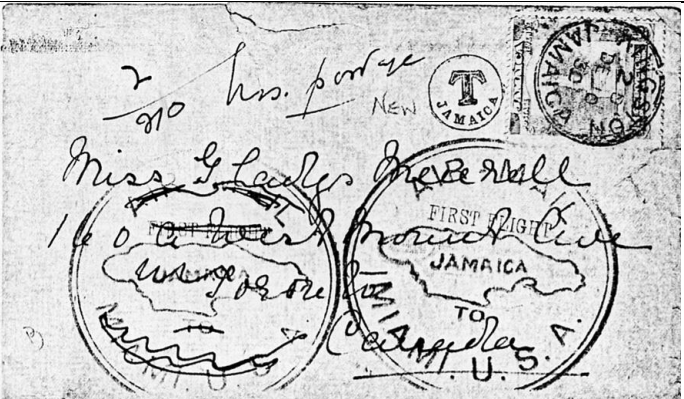

Reported on cover from Kingston, accompanied by a m/s Amount Due, but confirmation is lacking.

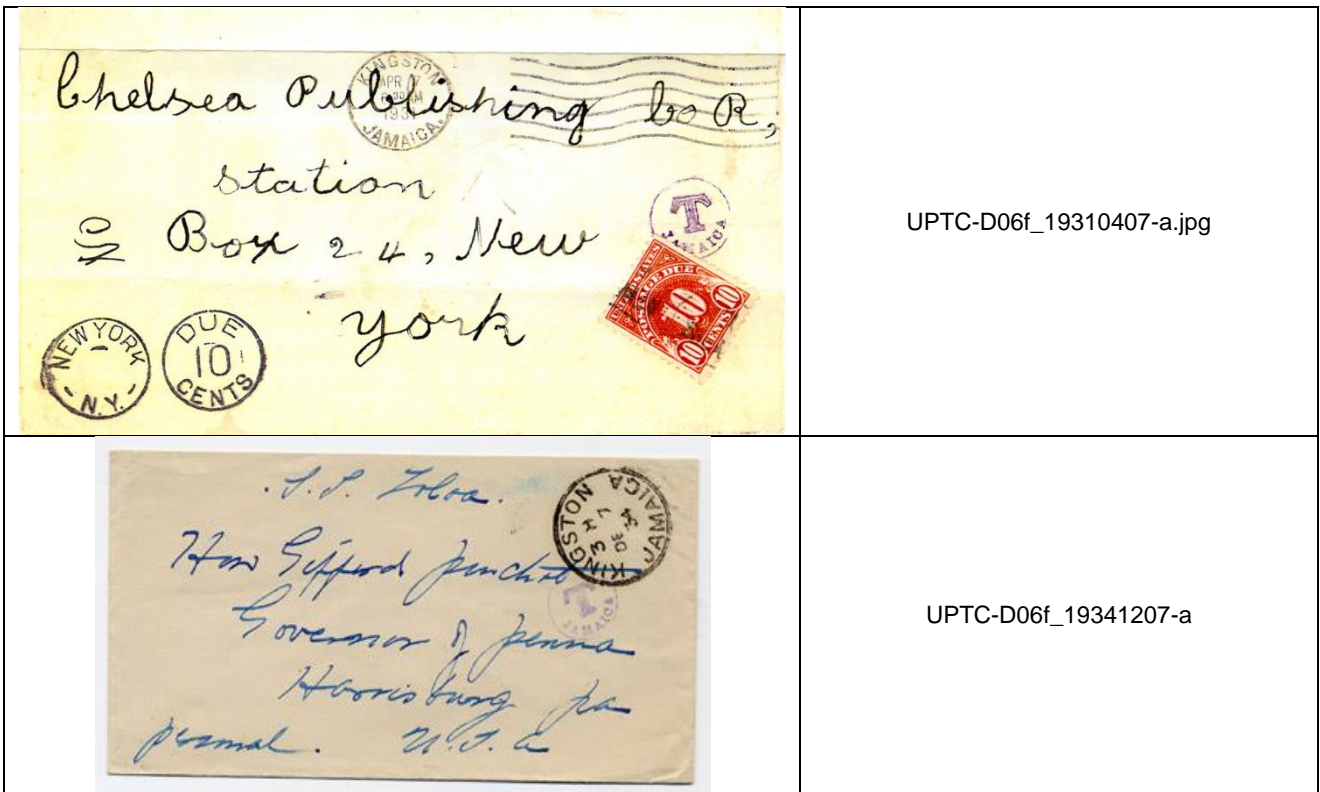
2.6.1.7 UPTC-D06f

This marking was recorded by Lant as below.

	<p>A rubber handstamp of similar format resembling the left hand circle of Duplex Type D9b. Diameter of the single circle is 16½ mm and the fancy capital letter "T" is about 7½ mm in height with an outlined periphery. Violet ink.</p>
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Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPTC-06f		10 Dec 1930	7 Dec 1934	
EP	UP-30		10 Dec 1930	17 Feb 1935	
RL	D06f	Violet	10 Dec 1930		VR
TF	D09f	Violet	10 Dec 1930		U

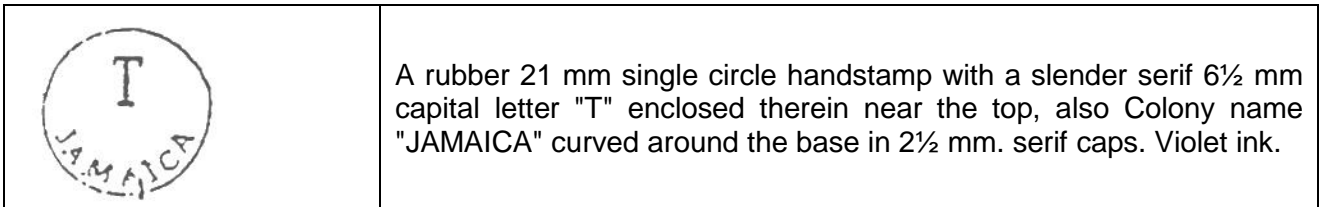
	<p>10 Dec 1930</p> <p>The only example recorded is struck on a cover from Kingston to Toronto, Canada, 10 Dec 1930 (First Flight, Jamaica to Miami, USA. There is no evidence of an Amount Due marking.</p>
	<p>UPTC-D06f_19310224-a.jpg</p>



UPTC-D06f_19310407-a.jpg

UPTC-D06f_19341207-a

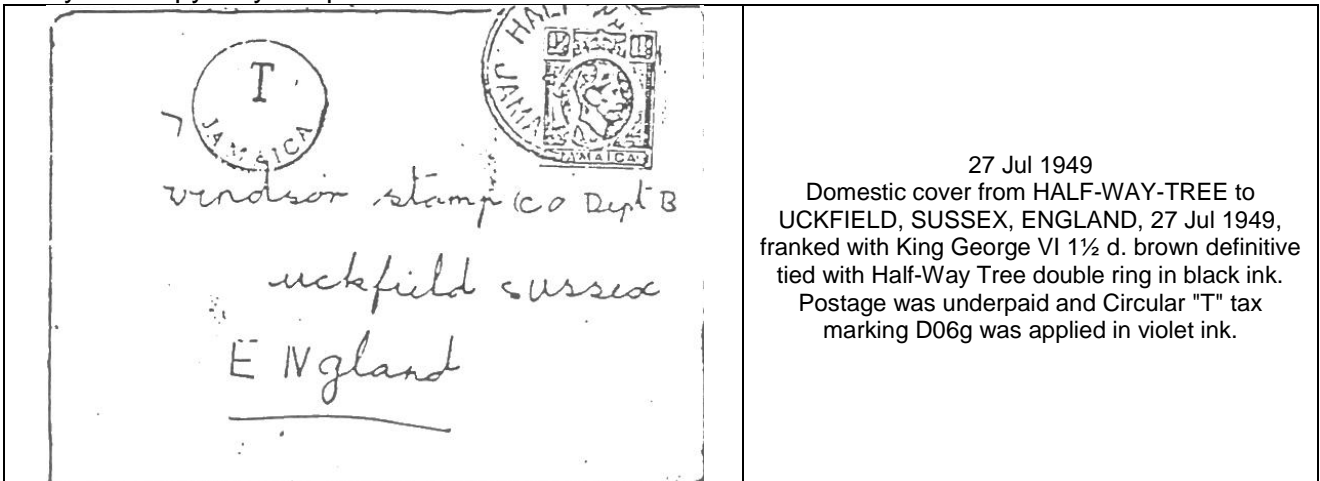
2.6.1.8 UPTC-D06g



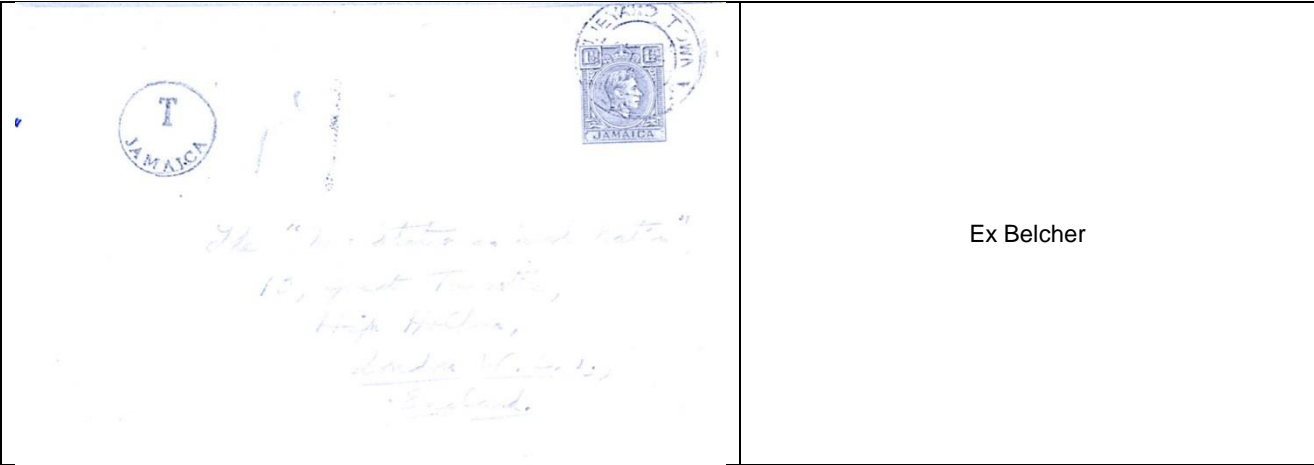
A rubber 21 mm single circle handstamp with a slender serif 6½ mm capital letter "T" enclosed therein near the top, also Colony name "JAMAICA" curved around the base in 2½ mm. serif caps. Violet ink.

Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPTC-06g		27 Jul 1949		
EP	UP-35		28 Jul 1949		
RL		Violet	27 Jul 1949		U
TF					

Only one copy as yet reported.




27 Jul 1949
 Domestic cover from HALF-WAY-TREE to UCKFIELD, SUSSEX, ENGLAND, 27 Jul 1949, franked with King George VI 1½ d. brown definitive tied with Half-Way Tree double ring in black ink. Postage was underpaid and Circular "T" tax marking D06g was applied in violet ink.



2.7 UPCS Centimes in Single Circle

These handstamps were always struck on underpaid letters to indicate the amount of postage due, to be collected from the recipient. They were all applied at the Kingston GPO, and are usually found accompanied by the warning "T" TAX markings listed in the two previous classifications.

2.7.1.1 UPSC-D07a

	<p>A rubber handstamp resembling the right-hand portion of a duplex tax marking. It consists of a single circle about 18 mm in diameter, with the word "CENTIMES" curved inside the top in 2 mm serif capitals, and the AMOUNT DUE placed below in the centre expressed in serif arabic figures 3¼ mm in height. Three values are known and others may exist. Always in violet ink.</p>
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This was the first of the GOLD CENTIMES handstamps and it was always accompanied by a "T" warning mark Types D05, D05a, D06, D06a, or D06b. It was applied at Kingston.

Source	Reference		Colour	EKD	LKD	Scarcity
EJP	UPCS-D07a	10 CENTIMES				
		30 CENTIMES		6 May 1912	6 May 1912	
		40 CENTIMES				
EP	UP-16	10 C		16 Dec 1909	20 Apr 1912	
	UP-18	30 C		28 Oct 1910	10 Jun 1913	
	UP-19	40 C		30 Apr 1910	19 Mar 1912	
RL	D07a	10 CENTIMES	Violet	1910	20 Apr 1912	R
		30 CENTIMES	Violet	? May 1910	? ? 1918	S
		40 CENTIMES	Violet	30 Apr 1910		VR
TF	D10a	10 CENTIMES	Violet	1910	20 Apr 1912	R
		30 CENTIMES	Violet	1910	25 Oct 1912	S
		40 CENTIMES	Violet	2 Dec 1909	30 Apr 1912	R

