

2 Accountancy Under Payment – Manuscript Markings

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2.10 UPMS Manuscript Markings


2.10.1 1940s Manuscript Markings

There appears to be a period in the early to mid 1940s lacking the use of tax handstamps with some manuscript endorsement instead. Reasons have not been investigated but examples provided below for investigation.

	<p>UPMS-01 6 May 1940 Ex Sutcliffe</p>
	<p>UPMS-02 8 Mar 1946 Ex Sutcliffe</p>
	<p>UPMS-03 194? Ex Sutcliffe</p>

	<p>UPMS-03 194? Ex Sutcliffe</p>
	<p>UPMS-04 2 Aug 1949 Unusual fractional mark used just before sterling devaluation Ex Sutcliffe</p>

2.10.2 Post 1940s Manuscript Markings

	<p>UPMS-05 22 Nov 1960 Ex Sutcliffe</p>
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