

2 Accountancy Underpayment – Rectangle & Square Framed

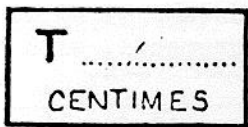
Contents:

2	Accountancy Underpayment – Rectangle & Square Framed	1
2.11	Rectangular Framed Tax Markings (Air Mail).....	2
2.11.1.1	UPRF-DA03" T / CENTIMES.....	2
2.11.1.2	UPRF-DA03a 'T_____ / CENTIMES'	4
2.12	Tax in Square Frame Types	6
2.12.1	UPTS Tax in Square Frame	6
2.12.1.1	UPTS-D10	6
2.12.1.2	UPTS-D10a	8

2.11 Rectangular Framed Tax Markings (Air Mail)

These were a new form of GOLD CENTIMES handstamp applied at the Kingston GPO, in the same manner as the Duplex markings. They allowed for the insertion of the postage due in manuscript, thus eliminating the need for a different handstamp for each "AMOUNT DUE".

2.11.1.1 UPTR-DA03" T / CENTIMES.



A single line rectangle measuring 32 mm by 15 mm with legend enclosed. The sans-serif capital letter "T" is 4½ mm in height, followed by a row of 18 dots, providing for the insertion of a manuscript AMOUNT DUE, usually found in red or blue crayon. The word "CENTIMES" is in 2¾ mm sans-serif caps. Violet ink. Seven manuscript values are known in multiples of 7, from "7" to "84", also the odd apparent incorrect value.

Source	Reference		Colour	EKD	LKD	Scarcity
EJP	UPTR-DA03	4 CENTIMES	Violet	10 Jun 1950	28 Aug 1954	
		7 CENTIMES	Violet			
		10 CENTIMES	Violet	2 Aug 1950		
		14 CENTIMES	Violet		12 Dec 1957	
		15 CENTIMES	Violet			
		20 CENTIMES	Violet			
		28 CENTIMES	Violet			
		70 CENTIMES	Violet	19 Jun 1954		
		77 CENTIMES	Violet	21 Oct 1953		
		84 CENTIMES	Violet			
EP	UP-70	70 C		22 Oct 1953	16 Jul 1954	
RL	DA03		Violet	14 Apr 1950	5 Dec 1963	S
TF	D12	4 CENTIMES	Violet	Sep 195?		
		7 CENTIMES	Violet	14 Jul 1967		
		14 CENTIMES	Violet	2 Mar 1954		
		15 CENTIMES	Violet	14 Jul 1962	-	
		20 CENTIMES	Violet	8 Jul 1964		
		28 CENTIMES	Violet	14 Apr 1950		
		70 CENTIMES	Violet	-		
		77 CENTIMES	Violet	21 Oct 1953	24 Feb 1954	
		84 CENTIMES	Violet	-		

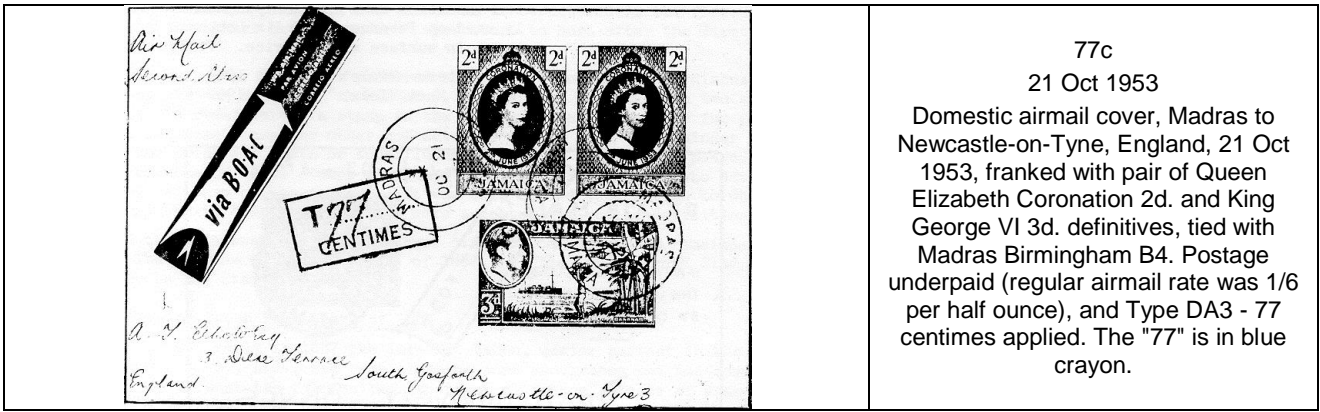
Usually found in air mail service, but also known used via surface mail.



04c
10 Jun 1950
Ex Sutcliffe

Encyclopaedia of Jamaican Philately - Instructional & Informational Markings – UnderPayment

<p>AD I.S. T.</p> <p>T 4 CENTIMES</p> <p>H.H. Joan The Wad, Queen of the Riskies. Joan's Cottage Lanivet, Cornwall, Eng.</p>	<p>04c 28 Aug 1954 Ex Sutcliffe</p>
<p>HOTEL MANCHESTER MANDEVILLE P.O. Jamaica B.W.I.</p> <p>46</p> <p>The Travel Accountant, American Express Co., 38 Broadway, New York City, U. S. A.</p> <p>T 10 CENTIMES</p>	<p>10c 2 Aug 1950</p>
<p>ROSSROADS NEW YORK NEW YORK</p> <p>T 4 CENTIMES</p> <p>Rt. Rev. Monsignor Edward O'Heary The Chancellor's Office The Catholic Cathedral Portland Maine U.S.A.</p>	<p>14c 12 Dec 1957 Ex Sutcliffe</p>
<p>PAR AVION BY AIR MAIL PER LUGPOS</p> <p>T 70 CENTIMES</p> <p>Supplied Dept Allied School & West Regent Street Glasgow G.2.</p> <p>S D MORE TO 18 dir F S ABOVE</p>	<p>70c 19 Jun 1954 Ex Sutcliffe</p>



77c
21 Oct 1953
Domestic airmail cover, Madras to Newcastle-on-Tyne, England, 21 Oct 1953, franked with pair of Queen Elizabeth Coronation 2d. and King George VI 3d. definitives, tied with Madras Birmingham B4. Postage underpaid (regular airmail rate was 1/6 per half ounce), and Type DA3 - 77 centimes applied. The "77" is in blue crayon.

2.11.1.2 UPTR-DA03a 'T _____ / CENTIMES'

T _____
CENTIMES

Similar format as Type D3A with rectangular frame measuring 29 mm by 14 mm. Comprised of a sans serif 4½ mm capital letter T, followed by a continuous line for the insertion of a manuscript AMOUNT DUE. Word CENTIMES is in 3 mm sans-serif caps. Four manuscript values are known, all in air mail service. Violet ink.

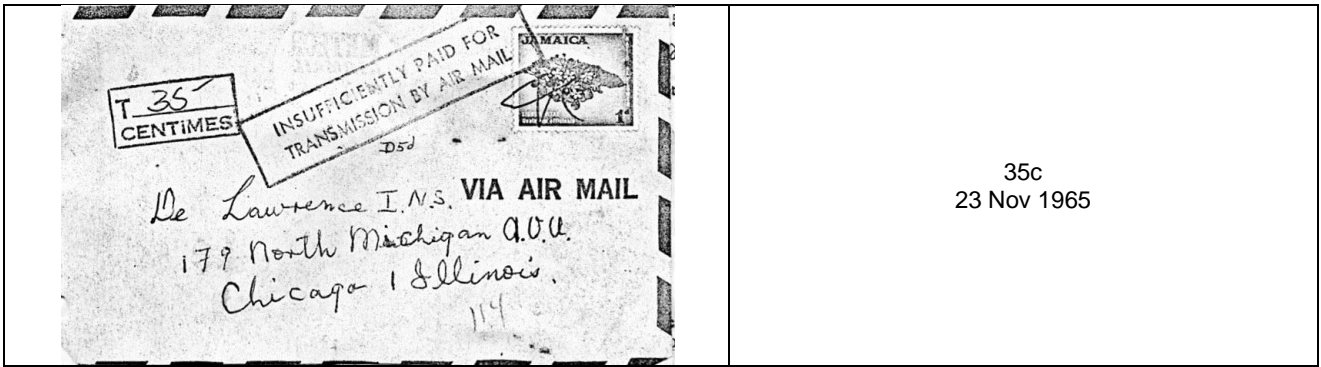
Source	Reference	Amount	Colour	EKD	LKD	Scarcity
EJP	UPTR-DA03a	14 CENTIMES	Violet		20 Nov 1965	
		21 CENTIMES	Violet	27 Jun 1964		
		35 CENTIMES	Violet	23 Nov 1965		
		42 CENTIMES	Violet			
EP						
RL	DA03a		Violet	27 Jun 1964	20 Nov 1965	S
TF	D12a	14 CENTIMES	Violet	22 Jan 1965	20 Nov 1965	
		21 CENTIMES	Violet	Jun 1964	6 Aug 1965	
		35 CENTIMES	Violet	23 Nov 1965		
		42 CENTIMES	Violet	27 Jun 1964	10 Dec 1965	



14c
20 Nov 1965



21c
27 Jun 1964
Adhesives 9d
Rate 1s from 1 July 1963
3d underpaid = 21c

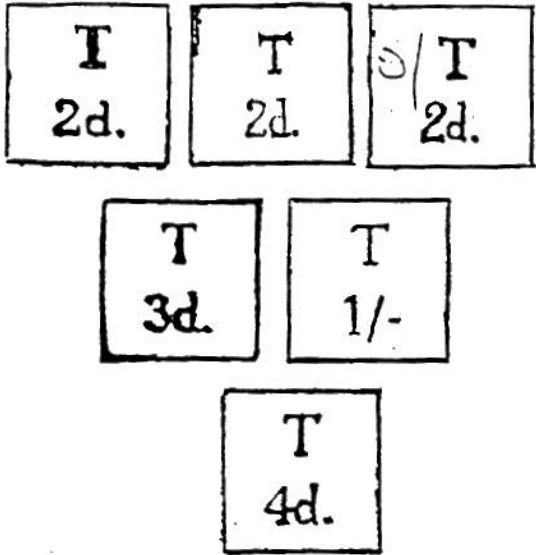
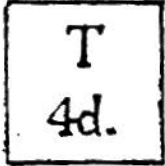


2.12 Tax in Square Frame Types

2.12.1 UPTS Tax in Square Frame

Another type of Surface Mail Postage Due marking emerged from the GPO, Kingston, about the middle 1950's. This was in the form of a square frame enclosing the familiar TAX capital letter "T" positioned near the top, and a Sterling figure below denoting the AMOUNT DUE. Originally issued for use on UNDERPAID INLAND MAIL their usage was extended in 1964 to also include OVERSEAS UNDERPAID ITEMS.

2.12.1.1 UPTS-D10


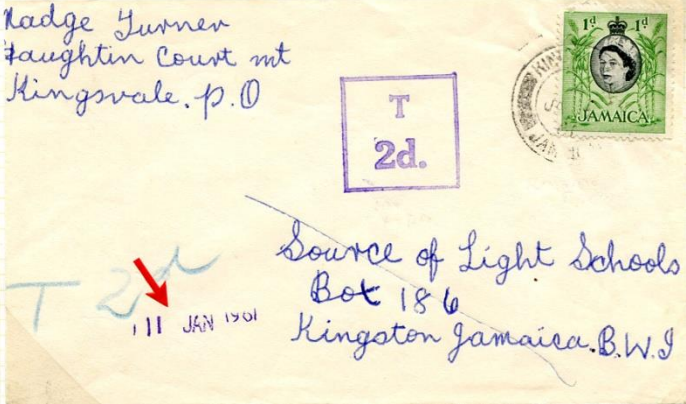
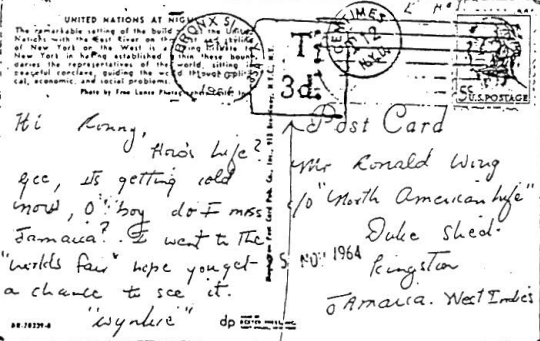
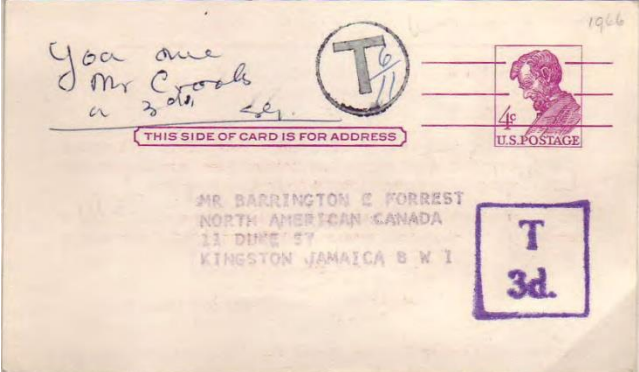
	<p>A rubber handstamp comprised of a 25 mm single lined square with a serif capital letter "T" 6 to 6½ mm in height situated near the top, with the AMOUNT DUE below in 6 mm serif figures. Known in both violet and black inks, six values have been recorded in at least four different dies:</p>
	<p>Courtesy strikes of the 4d. are also known.</p>

These markings were rendered obsolete coincident with the change to decimalization in September 1969.

Source	Reference		Colour	EKD	LKD	Scarcity	
EJP	UPTS-D10	1d	violet				
		1d	black	23 Aug 1965			
		2d	violet		11 Jan 1961		
		2d	black				
		3d	violet	25 Nov 1964	Aug 1966		
		7d	violet				
		8d	violet				
		1/-	violet	9 Nov 1953	? ? 1955		
EP	UP-82	2d		21 Feb 1955	Su 6 Aug 1962		
		1/-		30 Nov 1953			
RL	D10	1d	violet	28 Apr 1963*		R	
		1d	black	23 Aug 1965		R	
		2d	violet	21 Feb 1955	20 Feb 1965	R	
		2d	black	8 Jun 1955		VR	
		3d	violet	25 Nov 1964	? Jan 1966	R	
		7d	violet	31 Aug 1966		VR	
		8d	violet	13 Jan 1965		VR	
		1/-	violet	? Nov 1953		VR	
TF	D14			Exceptions	below		
		1d	violet	28 Apr 1965			
		7d			30 Apr 1967		
		1/1		30 Jun 1964			

* Looks suspect, as Foster original manuscript states 1965.

Encyclopaedia of Jamaican Philately - Instructional & Informational Markings – UnderPayment

	<p>1d (black-ish) 23 Aug 1965 Half Way Tree to Kingston Adhesive 1½d Inland rate in 1962 2d for 1st 2oz (But changed 1 July 1963 to 2½d?)</p>
	<p>2d 11 Jan 1961 Ex Sutcliffe</p>
	<p>3d 25 Nov 1964 Domestic postcard from the Bronx, NY, USA, to Kingston, 25 Nov 1964, franked with a Washington 5c definitive. Postage underpaid and USA 12 CENTIMES single-ring Tax mark was applied before forwarding. Jamaica Square Framed 3d. Amount Due added upon arrival at Kingston</p>
	<p>3d Aug 1966 USA to Kingston Fractional T in circle is US mark</p>

	<p>1s 9 Nov 1953 Ex Sutcliffe</p>
	<p>1s 1955? Ex Belcher</p>

2.12.1.2 UPTS-D10a

	<p>A rubber handstamp with a similar 25 mm single lined square enclosing a serif capital letter "T" only 5 mm in height, and AMOUNT DUE serif figure below 6½ mm high. In violet ink.</p>
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Source	Reference		Colour	EKD	LKD	Scarcity
EJP	UPTS-D10a			15 Nov 1968		
EP						
RL	D10a	8d.	violet	15 Nov 1968		VR
TF						

Only one example as yet recorded,

	<p>15 Nov 1968 Commercial surface mail cover from Illinois, USA, to Kingston, Jamaica, on 15 Nov 1968 franked with a USA slogan meter with U postage. Letter short paid, and a USA rectangular T 14/13 mark in black ink was applied. Jamaica mark D10a applied in violet upon arrival in Kingston. Ex Lant</p>
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