

2 Accountancy Underpayment – Fractional

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2.13 The UPU And Fractional Postage Due Charges

The FRACTIONAL POSTAGE DUE charges authorized by the UPU on January 1st, 1966, proved to be successful, but the rampant world inflation in the 1970's made a further change inevitable when the UPU next convened at Lausanne in 1974. The method employed, however, was somewhat of a surprise in that the Congress decreed, effective January 1st, 1976:

ONLY A SINGLE AMOUNT OF UNDERPAYMENT, instead of the current DOUBLE THE DEFICIENCY was to be used as the numerator of the fraction with the same BASIC REGULAR FOREIGN RATE of the origin country as the denominator. This fraction is still to be multiplied by the BASIC FOREIGN RATE of the DELIVERY COUNTRY, PLUS THE ADDED LEVY OF 60 GOLD CENTIMES OR THE EQUIVALENT FIXED CHARGE of the latter country. This added rider proved to be the determining factor; i.e., the USA fixed charge is 20c and the Great Britain fixed charge 1 pence.

1976 T	SINGLE DEFICIENCY REGULAR FOREIGN RATE OF COUNTRY OF ORIGIN	multiplied by	THE BASIC FOREIGN RATE OF THE DELIVERY COUNTRY PLUS - 60 GOLD CENTIMES OR THE EQUIVALENT FIXED CHARGE
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The Despatching Office applies a handstamp consisting of the letter 'T' followed by a fraction. The 'T' indicates that postage due has to be collected, whilst the Numerator of the fraction represents the deficiency doubled, the Denominator being the correct rate for the time.

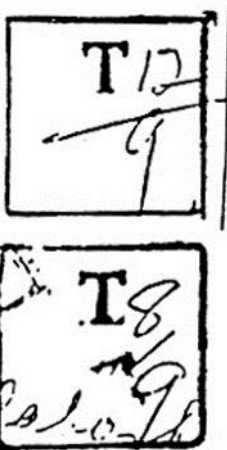
On receipt, the Receiving Office determines the postage due to be collected in its own currency by multiplying the entire fraction by its own rate for the item travelling in the reverse direction, the result to the nearest coin being the Amount Due to be collected.

For example, a surface letter from Jamaica to the United Kingdom (rate 3d per 2oz) and bearing a 2d stamp (underpaid by a 1d), would be marked T 2/3. In the U.K. this fraction would be multiplied by 4 {the equivalent U.K. rate being 4d.} and the Amount Due to be collected would therefore be 2½d.

This procedure does not apply to short paid mail entering the island from Canada – the Canadian Post Office marking the letter with the actual number of Canadian cents to be collected, which would need converting to Sterling in Jamaica. The only other exception is Mexico, who would charge all underpaid mail entering Mexico from Jamaica, by multiplying the double deficiency by the equivalent Mexican rate overseas

2.13.1 UPFS Fractional Tax In Square Frame Markings

2.13.1.1 TYPE "D 11".

	<p>Similar in form to Type D10 EXCEPT that the AMOUNT DUE figure is discarded. A single lined square 25 mm frame handstamp with only a serif capital "T" 6½ mm high enclosed therein at top center. Space below is blank to allow for insertion of a manuscript fractional postage due mark in red ink or crayon. Some of the items recorded show a partially obliterated object, indicating that at least some of the Type D10 handstamps were so used. This system enabled the handstamps to be used for all postage due amounts.</p> <p>Seven values have been reported, known in both violet and black inks.</p>
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Source	Reference	Colour	EKD	LKD	Scarcity
EJP		Violet	12 Apr 1972	22 Jun 1973	
		Black			
EP					
RL	D11	Violet	21 Jan 1969	30 Jun 1973	
		Black	19 Jun 1969	8 Jul ??	

TF					
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All items reported were air mails short postage, and relegated to surface mail.

	<p>12 Apr 1972</p>
	<p>24 Jun 1972 Ex Sutcliffe</p>
	<p>22 Jun 1973 Ex Sutcliffe</p>

2.14'T' Fractional Markings in Circle

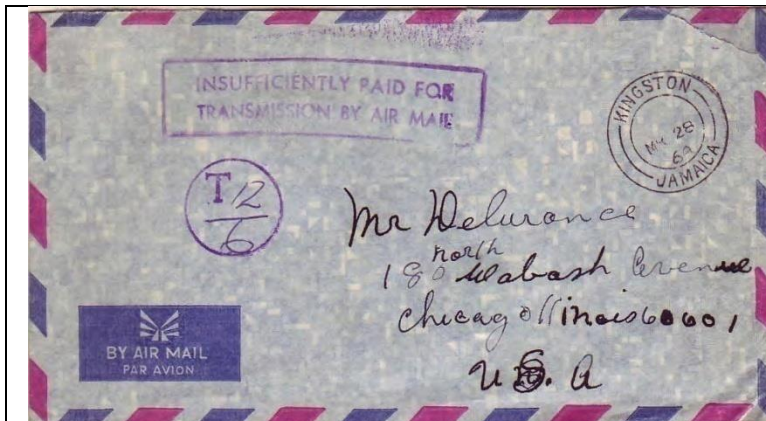
2.14.1 UPFC Fraction and Tax in Circle

2.14.1.1 UPFC-D12

	<p>A handstamp comprised of a single 22 mm circle with a 6½ mm serif capital letter "T" enclosed therein at top left, thus allowing adequate blank space for the insertion in manuscript of a fractional POSTAGE DUE. Violet ink. Three values have been reported in either blue or black ink.</p>
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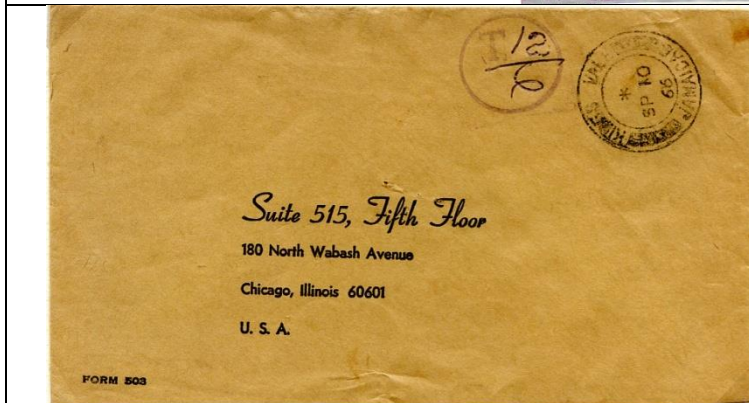
Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPFC-D12	Violet	16 May 1966	24 Feb 1968	
EP					
RL	D12	Violet	16 May 1966	30 Oct 1967	
TF	D17		22 Feb 1966		



28 Mar 1966?
Ex Lant written up as 1964



16 May 1966



10 Sept 1966
Ex Sutcliffe



24 Feb 1968
Ex Sutcliffe

2.14.1.2 UPFC-D12a

	<p>A handstamp with similar format to Type D12; a single-lined 21 mm circle with an 8½ mm sans serif capital letter "T" enclosed, positioned at top center. Violet ink.</p>
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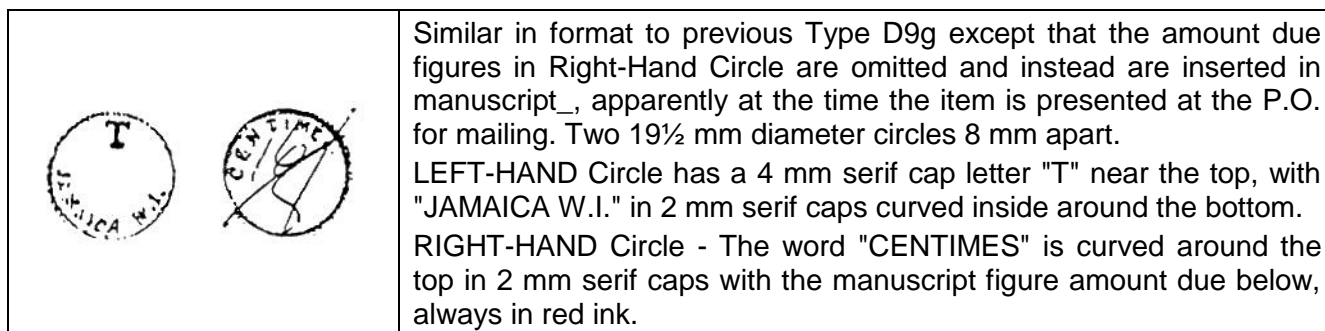
Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPFC-D12a		11 Sep 1968	14 Dec 1969	
EP					
RL		Violet	11 Sep 1968	26 ?Y 1969	
TF					

Only two copies recorded.

	<p>11 Sept 1968 Petersville to Chicago Adhesives 3dx2</p>
	<p>26 ?y 1969 Surface mail cover from Denbigh, Jamaica, to Chicago, USA, 26 ?Y 1969, franked with 8d. Doctor Bird definitive. Tied with Denbigh 1968 Modern Single-Ring. Surface mail rate to USA 9d. first ounce, or short 1c postage. Upon arrival at Kingston, a fractional marking D12a was applied, with "2" as numerator (double the deficiency) and "9" as the denominator (regular surface mail rate). No USA markings applied.</p>
	<p>14 Dec 1969 Ex Sutcliffe</p>

2.14.2 Fraction and Centimes Duplex

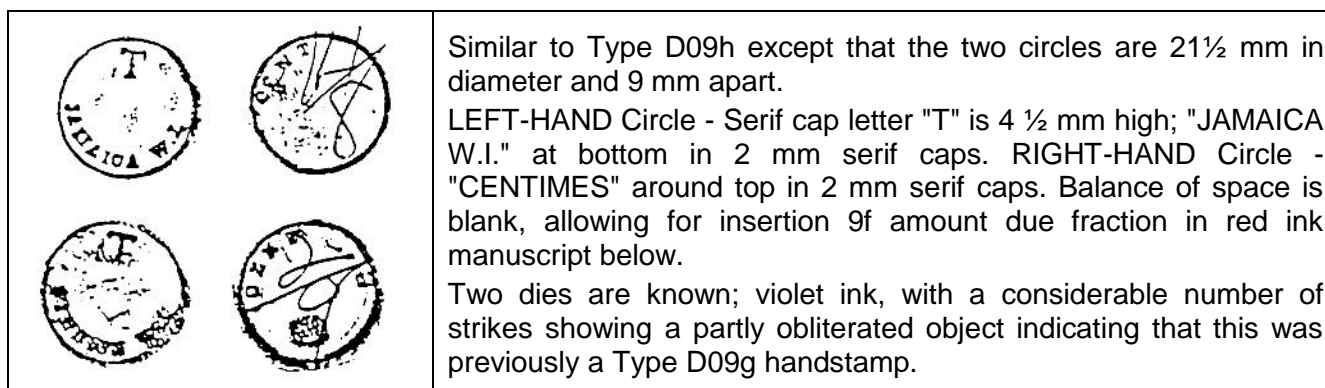
2.14.2.1 UPFD-D09h



Two values recorded in m/s.

Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPFD-D09h				
EP					
RL	D09h	violet	3 May 1971	7 Sep 1971	VR2
TF					NK


2.14.2.2 UPFD-D09j



Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPFD-D09j				
EP					
RL	D09j	Violet	3 Mar 1971	2 Feb 1972	
TF					

2.14.3 UPFC Fraction and Tax in Circle (again)

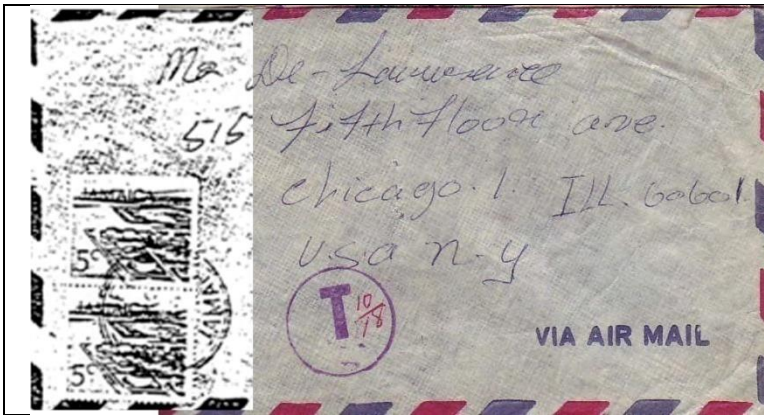
2.14.3.1 UPFC-D12b

	<p>A single-lined 24 mm circle with a sans serif capital letter "T" enclosed therein near the top center. The "T" is about 11 mm in height and 2½ mm thick, allowing for the insertion in manuscript of the fractional postage due. The mark is known in violet, reddish-violet, and black ink, while the m/s fraction is inscribed in red ink.</p>
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Source	Reference	Colour	EKD	LKD	Scarcity
EJP	UPFC-D12b	Violet	13 May 1973	5 Mar 1991	
		Black			
EP		Red	6 Aug 1975		
RL		Reddish-violet	23 Nov 1973		
		Violet	25 Feb 1974	14 Dec 1978	
		Black	12 Apr 1977		
TF					

Known used for both air and surface mail underpaid items.

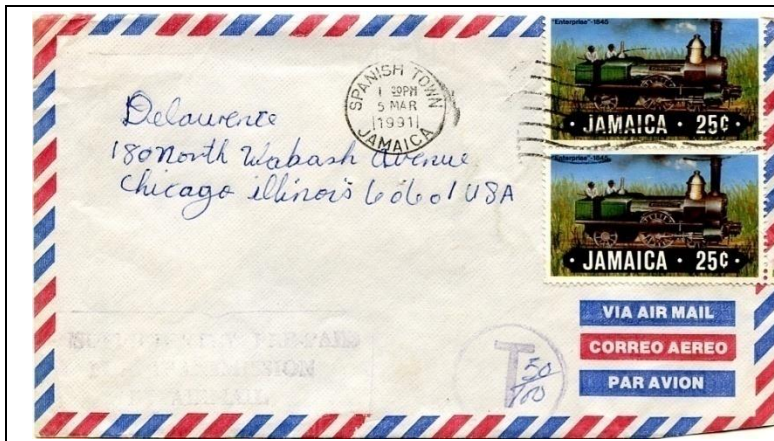
	<p>13 May 1973 Ex Sutcliffe</p>
	<p>6 Aug 1975</p>



10 May 1976
 Air mail cover, Spanish Town to Chicago, USA, 10 May 1976, franked with a pair of 5c Oil Refinery Issue, tied with Spanish Town double-ring. Air mail rate to USA increased from 10c to 20c per half ounce on 1 May 1975, therefore postage is 10¢ underpaid. Postage Due Mark D12b was applied at Kingston, with single deficiency 10¢ as numerator, but aerogramme rate of 18¢ used as denominator. There are no USA markings and nothing to indicate whether the item was forwarded by air or surface mail.



4 May 1977



5 Mar 1991
 Ex Jarvis