

1 Introduction

This information is based on two earlier works, firstly a draft prepared by Tom Foster in the 1970's of a Section for his proposed second book of the Postal History of Jamaica, the draft being entitled The Postal History, Postmarks, Post Offices and Agencies of Jamaica, 1860-1967. Secondly, a series of articles (subsequently published as a monograph) by Reg Lant in the British Caribbean Philatelic Journal in 1982 entitled The Unpaid and Tax Markings of Jamaica.

The two authors worked very closely together and in many instances the wording in Lant's article is identical, or, at least similar, to that used by Foster who had obviously sent a copy of his draft to Lant. However, Lant, writing later than Foster had been able to update and/or amend Foster's article with new information. Foster's draft bears additional notes and comments added by Foster, which where relevant have been included here.

The type numbering varies between Foster and Lant, and as the latter has become the de-facto standard for reference and has been retained as part of the system used by the EoJP (but prefixed with a more meaningful reference).

This article includes cross-reference to the information supplied in Ted Proud's 'Postal History of Jamaica'. EoJP uses Lant's dates as a EKD/LKD baseline (unless there is a reason to doubt) only extended where evidence has been verified.

My thanks to Keith Moh for his considerable assistance in providing new information.

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2 Accounting Rates / Under Payment

2.1 Background

2.1.1 Lant, Reg – The "Unpaid and Tax" Markings of Jamaica

Ignorance, forgetfulness, and unethical practices are strange bedfellows, and yet, these human traits or failures have contributed in no small measure the world over, during the past 130-odd years, in producing an array of strange postal markings termed "UNPAID AND TAX" postal deficiency handstamps.

Jamaica has proven to be no exception to the general rule. As this former British Colony elected NOT to issue Postage Due adhesives, additional examples of postal deficiency "TAX" markings, particularly in the Air Mail field, can thus be expected in the years ahead.

To the late Mr. L. C. C. Nicholson goes the distinction of focusing attention on the UNPAID handstamps by including an account, with illustrations, of the then known "RETURNED FOR POSTAGE" and "TAX" types in the Postmark section of the "1928 JAMAICA HANDBOOK". The markings in question are to be found under Types D3, D5, and D9 in this study. In addition, the late Mr. Thomas Foster, in his book "THE POSTAL HISTORY OF JAMAICA 1662-1860", gave full cognizance to the first four UNPAID handstamps in Section 12 of his work. These four marks -- Numbers D1, D1a, D2, and D3 -- were used during the pre-adhesive era, and they are again listed in this study with updated data. Subsequent research, including reviews by Mr. Foster, has revealed major additional information, and we thus hope in the ensuing pages to portray a comprehensive listing of all these interesting Jamaican handstamps.

Prior to 1858, the prepayment of postage---both Inland and Overseas mails---was OPTIONAL, and it was usually the recipient who was called upon to assume the charges. The limited PREPAID INLAND MAILS were, for obvious reasons, so marked in m/s on the obverse of the items involved. The only exception was in Overseas mails for Foreign destinations despatched by Packet Service via London. Failure to prepay in full the Imperial postage involved to London resulted in the retention of all such mail pending receipt of the postal deficiency. (See Type D2.)

The year 1858 brought a number of innovations in the Jamaica Postal Service, including the introduction of Great Britain Postal Issues---the first postal adhesives used in the Colony.

February 1st, 1858, saw the issuance of regulations requiring all letters originating in the Colony for Overseas to be PREPAID. Unfortunately, the prepayment of mails for Great Britain and the Colonies was never actively enforced, this notwithstanding that prepayment was encouraged by the levying of a system of "FINES", which in turn became known as "POSTAGE DUES", at which time the recipient was required to pay the deficient postage, PLUS a fine comprising the full postage involved.

In November of 1858 a penalty of 4d per letter was assessed by Treasury Warrant on all INLAND MAIL NOT PREPAID in cash or in postage stamps; this penalty was in addition to the normal rate.

All "PAID LETTERS" bore either or both the Post Town and Kingston PAID markings. In the case of a PAID LETTER originating from a Post Town, or received from sources from outside the Island, it was the practice to use a "JAMAICA/PAID" date stamp--Types PD2, PD3, PD5, or PD5a. If, however, the letter was posted in Kingston, it received a strike of the "KINGSTON/PAID" dater Types PD4, PD6, or PD6a. This system simplified internal accounting and enabled the Kingston GPO to maintain a check on the number of paid letters mailed at the various post towns, or posted at the GPO itself.

With the advent of the "FINE" or "POSTAGE DUE" system, it became necessary to mark the amount to be collected on the obverse of the items involved – usually in m/s in coloured ink or crayon. In later years handstruck "TAX" markings were introduced for the same purpose.

Units of deficient postage were by UPU agreement assessed in n GOLD CENTIMES a unit established as a world-wide range of exchange---five Gold Centimes being considered equal to ½d. (one-half pence) Sterling. However, due to currency fluctuations, it is necessary for the UPU to periodically review the Tax Structure and make whatever changes deemed essential to maintain a suitable exchange rate. Particulars of such changes are reviewed later.

As regards Jamaican underpaid International items (other than the woodblocks), all such items were, and in fact still are, handstamped with the required TAX AMOUNT markings at the Kingston GPO.

One word of caution: Care should be taken not to confuse m/s "POSTAGE DUE" markings with normal m/s rate inscriptions on early letters which had NOT been prepaid, nor should early letters with "TO PAY" handstamps be considered an "UNPAID" marking. The "TO PAY" handstamps were merely utilized to speed up the marking of the normal postage rate on certain letters prior to the year 1860. In all such cases the "TO PAY" handstamp indicated the normal correct postage to be collected.

TABLE OF RARITY

A rarity factor is shown here where considered advisable. The majority of the "TAX" and "UNPAID" markings, even the modern items, are seldom used and are therefore difficult to assess. Members are urged to communicate with the writer on the subject, and also with regard to items not recorded.

Not Known		NK
Known	Reported to exist but not seen	*
Unique		U
Very Rare	Up to 4 or 5 known to exist. (A digit is added where the number is known.)	VR
Rare		R
Scarce		S
Uncommon		UN
Normal		N
Common		C
Very Common		VC
Current		C

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REG LANT

2.1.2 Proud, Edward – Jamaica Postal History

See pages: 194, 195, 196, 207 for his images and dates.