

# VICTORIA, AUSTRALIA

## Denominated Tax marks applied to underpaid outgoing mail 1947 - 1954

### 1. Introduction

Tax on underpaid outgoing mail was calculated by converting the deficiency in local currency to centimes, and doubling it. On arrival, the amount was converted to the local destination currency for collection. Note that covers to Companies often bear no Postage Due stamps, as Postage Due was marked only on the top item of a bundle delivered.

This exhibit shows all the recorded denominated values of a short-lived new series of Tax Marks introduced in Victoria in 1947, replacing the original series used since 1851. The new series coincided with the change in the conversion factor for Postage Due mail from 1d = 6<sup>1</sup>/<sub>2</sub> centimes to 1d = 4 centimes to comply with UPU (1946) agreed changes. The series was continued when, following the 1948 UPU Convention the conversion factor was changed to 1d = 3 centimes in 1949.



Handstamp images (see table below)

#### Plan of the exhibit:

1. Introduction
2. 1d = 4 Centimes Period
3. 1d = 3 Centimes Period
4. Withdrawal of the handstamps

Value	Number	Earliest	Latest
3	4	10/06/1952	10/10/1952
4	2	03/11/1949	28/11/1949
6	5	04/10/1950	17/11/1950
8	8	13/09/1948	05/01/1949
9	2	15/12/1950	Ref. 3
12	1	21/03/1951	
16	1	04/11/1948	Ref. 3
18	1	28/10/1952	
21	1	15/03/1950	
24	3	18/07/1951	07/11/1952
32	1	05/02/1949	
36	1	01/08/1952	
48	1	18/02/1949	Ref. 3
72	1	22/09/1949	
1F08	1	13/08/1950	Ref. 3
1F44	2	25/10/1949	10/12/1953

References:  
 1. BSAP Bulletin 62, #4, p.73. 3. BSAP Bulletin 71, #6 p.133, 72, #4 p.92  
 2. BSAP Bulletin 63, #5, p.90. 73, #6 p.132, 74, #3, p.65.  
 4. "Tracing of Underpaid Mail from Australia to the UK 1945-66" PDMSG Journal No. 37 pp.19-24 (2006) by Ken Snelson

### 2. 1d = 4 Centimes period (01/08/1947 to 01/12/1949)

4 Centimes

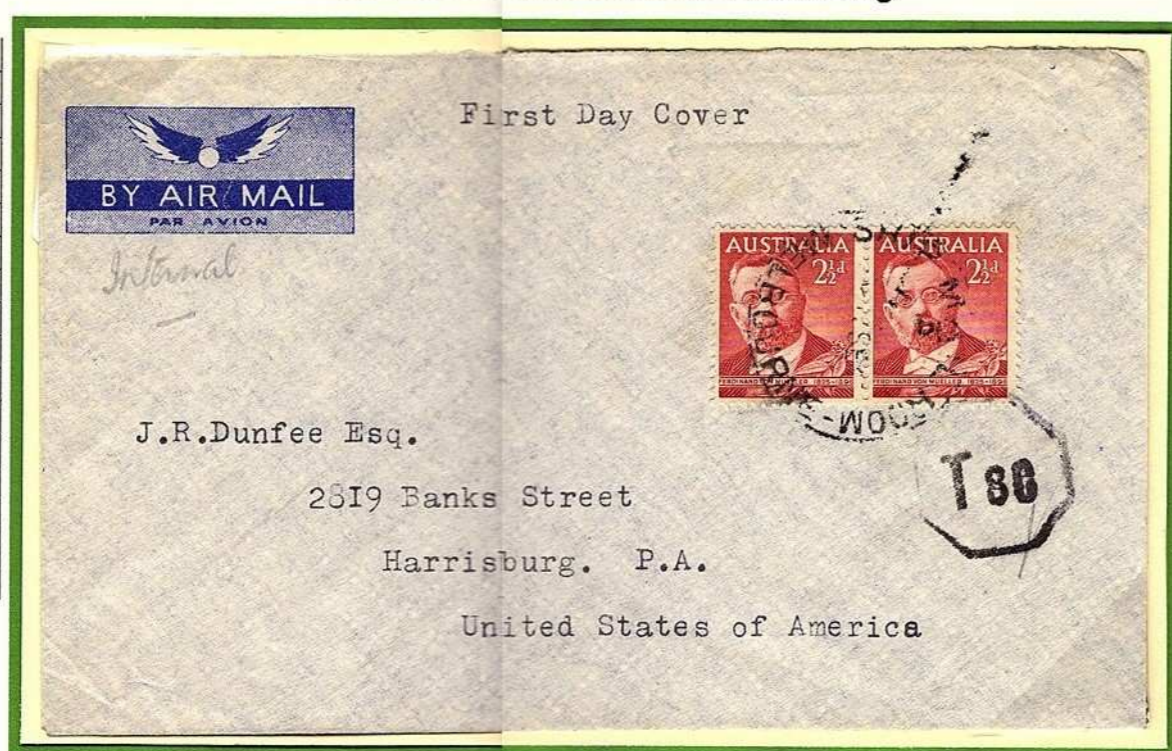


One of two recorded

28 APR 1949 Cover Melbourne to Nashville, Tennessee USA. Underpaid 1/2d. Doubled to 1d, converted to 4 centimes. Converted in USA to 2 cents, collected via US Postage Due

8 Centimes

### 1948 Cover Melbourne to Harrisburg

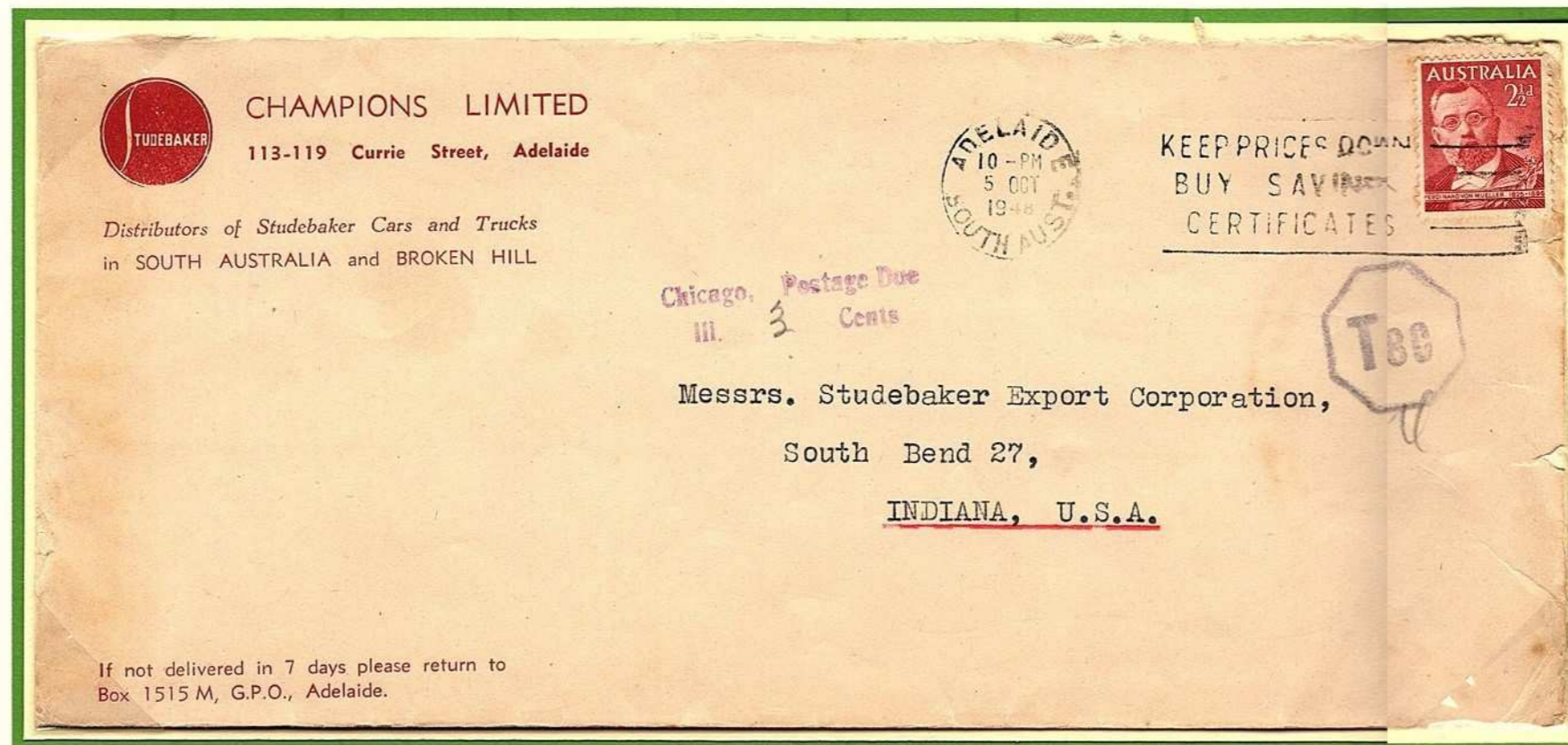


13 SEP 1948 Cover Melbourne to Harrisburg, Pa. USA. Taxed as if underpaid 1d, but it is difficult to work out how this was arrived at. If it was treated as surface to USA with Airmail within USA then underpaid 3d, Tax 24 centimes. Most likely is that War Tax was added (wrongly) to each weight set for item over 1oz, making 6d instead of 3/4d so 1d underpaid converted to 8 centimes.

One of eight recorded

### 2. 1d = 4 Centimes period

8 Centimes



Earliest Recorded Date

5 OCT 1948 Cover Adelaide SA to South Bend, Indiana, USA. Underpaid 1d, missed in Adelaide, converted to 8 centimes in Melbourne. Converted on arrival to 3 cents US. No evidence of collection.

### 1949 Cover, Hobart to Missouri



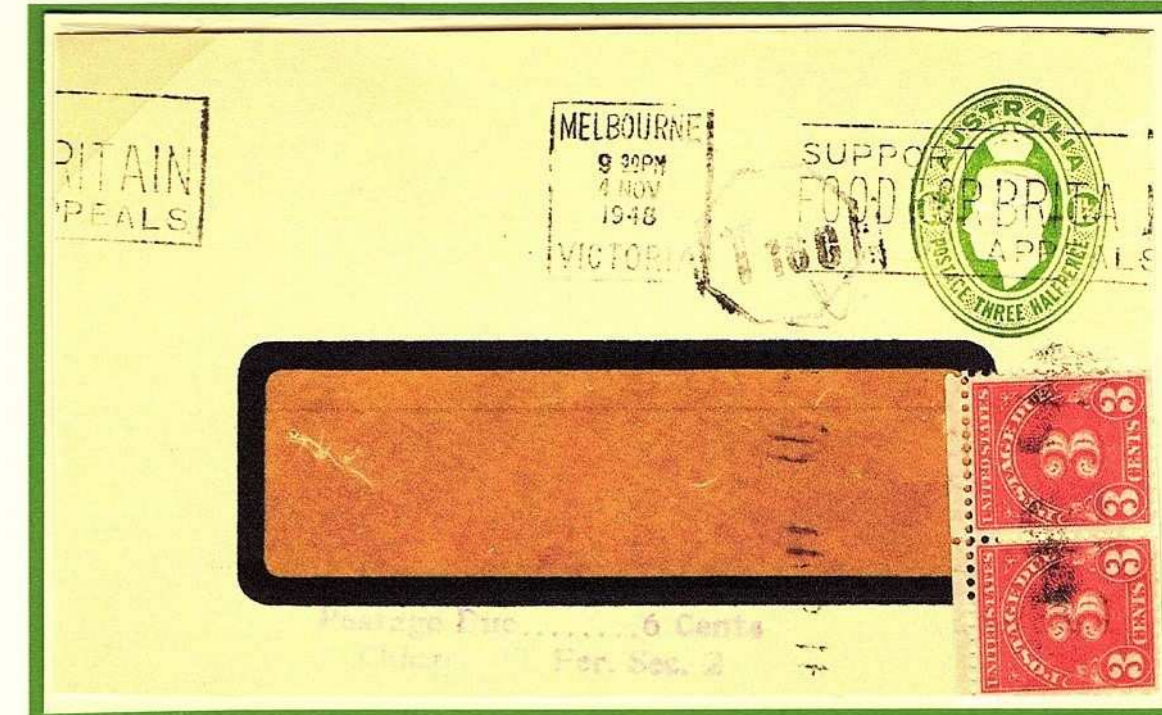
18 NOV 1949 Cover Hobart Tasmania to St Louis, Missouri, USA.

Missed in Hobart, underpaid 1d, taxed in Melbourne, doubled and converted to 8 Centimes

Collected via 3c US Postage Due

Latest Recorded Date

16 centimes



Only recorded example

4 NOV 1948 Window Envelope Melbourne to Chicago, USA. Underpaid 2d. Doubled and converted to 16 Centimes. Converted to 6 cents collected via 2 x 3 cent Postage Dues

### 1949 Cover Melbourne to Canal Zone



5 MAY 1949 Cover Melbourne to Balboa, Canal Zone

Underpaid 4d, doubled and converted to 32 Centimes.

Converted on arrival to 11 cents

Collected via 10c + 1c Postage Dues

Only Recorded Example

### 2. 1d = 4 Centimes period

48 Centimes

### 1949 Airmail Cover Melbourne to Ohio

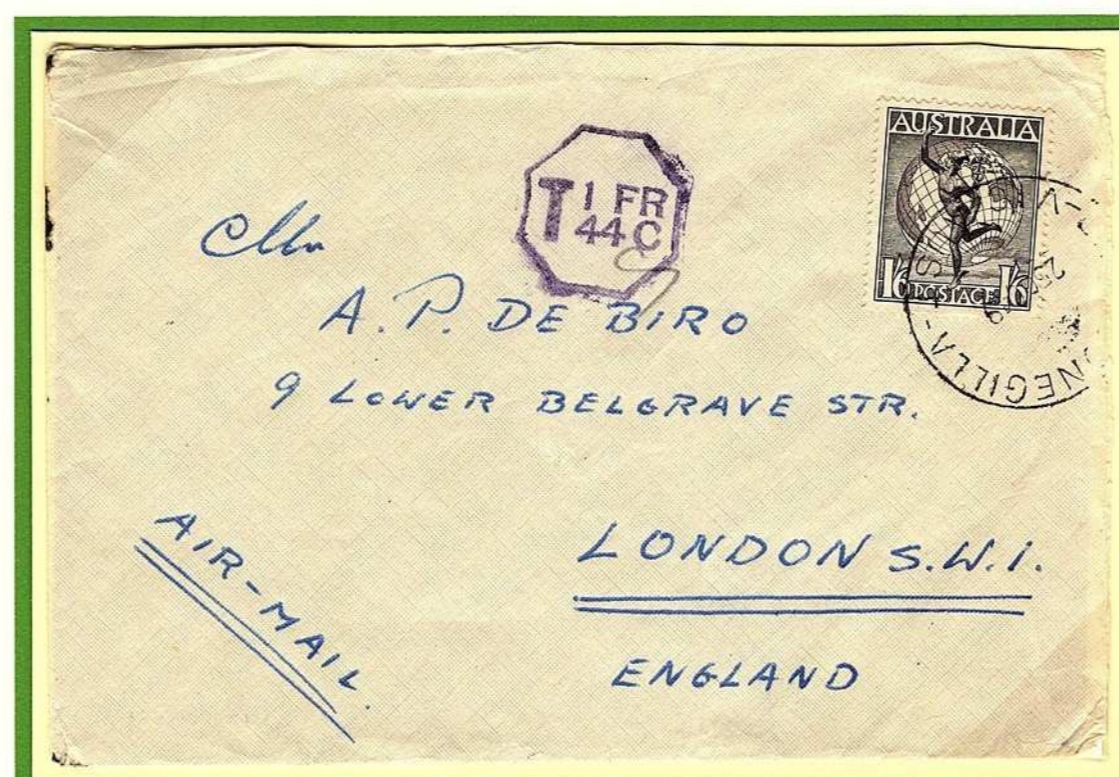


Only Recorded Example

18 FEB 1949 Melbourne to Cleveland Ohio USA. Underpaid 6d (mark in manuscript). Doubled and converted to 48 centimes. No evidence of collection.

1 Franc 44 Centimes

### 1949 Cover Victoria to London



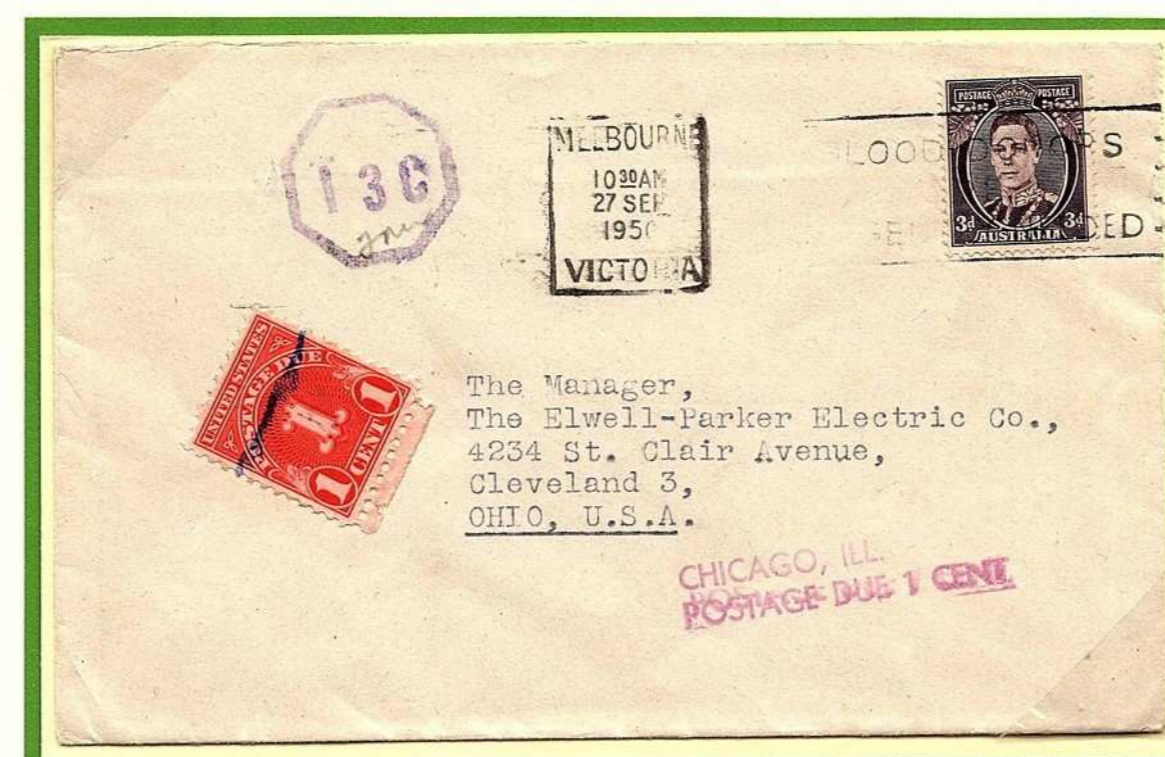
Only recorded example in the 4 centime period

25 OC 1949 Cover Mil. P.O. Bonenilla, Vic. to London. Weight over 1/2 oz, so 1/6d underpaid, Doubled and converted to 144 centimes. No evidence of collection in London.

### 3. 1d = 3 Centimes Period (01/12/1949 to 31/12/1955)

3 Centimes

### 1950 Cover, Melbourne to Ohio



27 SEP 1950 Cover Melbourne to Cleveland, Ohio, USA. Underpaid 1/2d. Converted to 3 centimes. Converted in USA to 1 cent, collected via 1 cent Postage Due.

### 1952 Cover Box Hill to Rhode Island



Latest Recorded Date

10 OCT 1952 Cover Box Hill, Vic., to Rhode Island USA. Underpaid 1/2d. Doubled and converted to 3 Centimes. No evidence of collection.

6 Centimes

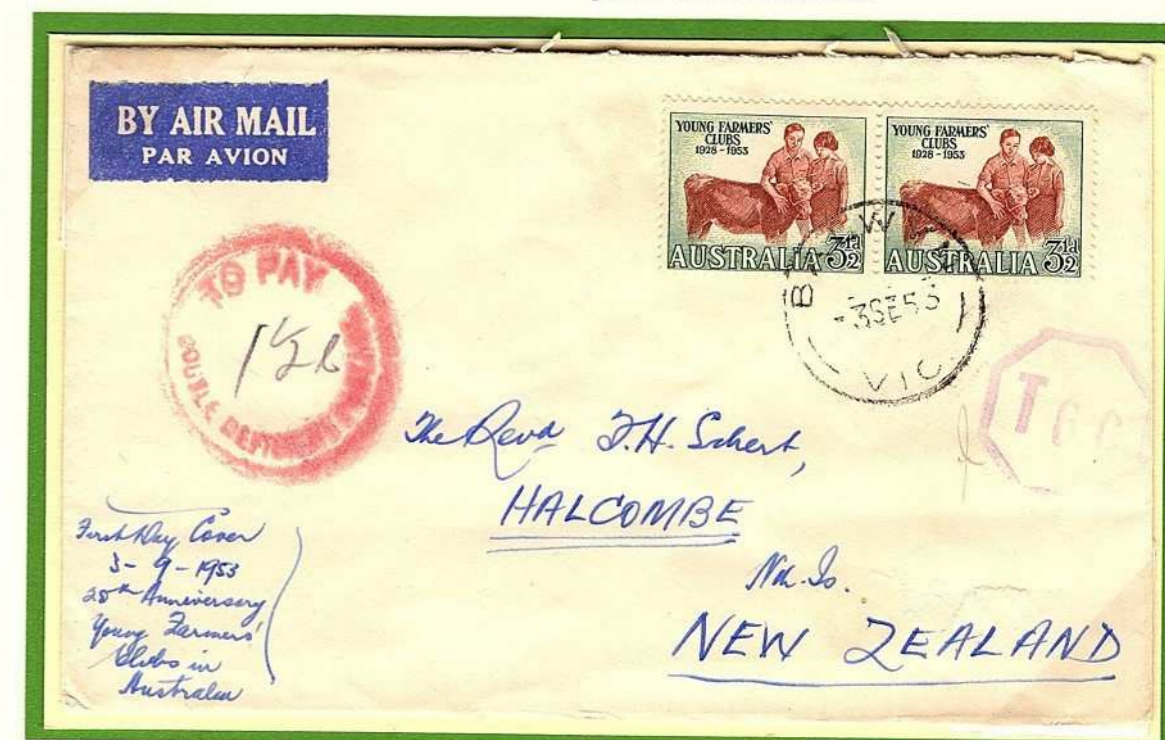
### 1950 Cover Brunswick East to New York



Earliest Recorded Date

17 MR 1950 Cover Brunswick East to New York, USA. Underpaid 1d, doubled and converted to 6 centimes. No evidence of collection but addressed to a large organisation

### 1953 Cover Balwyn to New Zealand



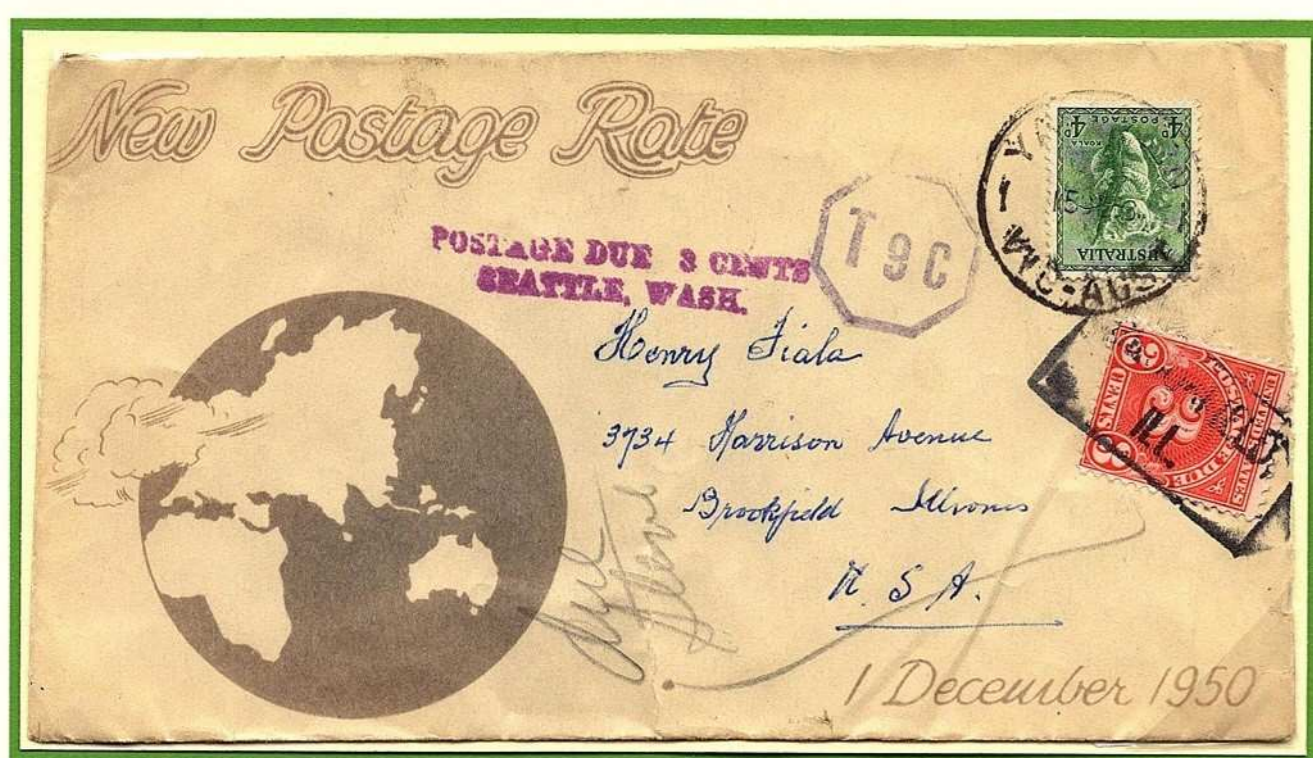
Latest Recorded Date

3 SE 1953 Cover, Balwyn Vic., to Hailcombe NZ. Underpaid 1d, doubled and converted to 6 centimes. Converted in NZ to 1/4d. First Day of Issue.

### 3. 1d = 3 Centimes period

9 Centimes

### 1950 Cover Yalourn to Illinois



Earliest Recorded Date

15 DEC 1950 Cover Yalourn, Vic. to Brookfield, Illinois, USA. Underpaid 1/2d. Doubled and converted to 9 Centimes. Converted in USA to 3 cents, collected via 3c Postage Due cancelled Brookfield, Illinois

### 1951 Cover Melbourne to Chicago



Only Recorded Example

21 MCH 1951 Cover Melbourne to Chicago, Illinois, USA. Underpaid 2d doubled and converted to 12 Centimes. Converted to 4 cents US collected via 2 x 2c Postage Dues

18 Centimes

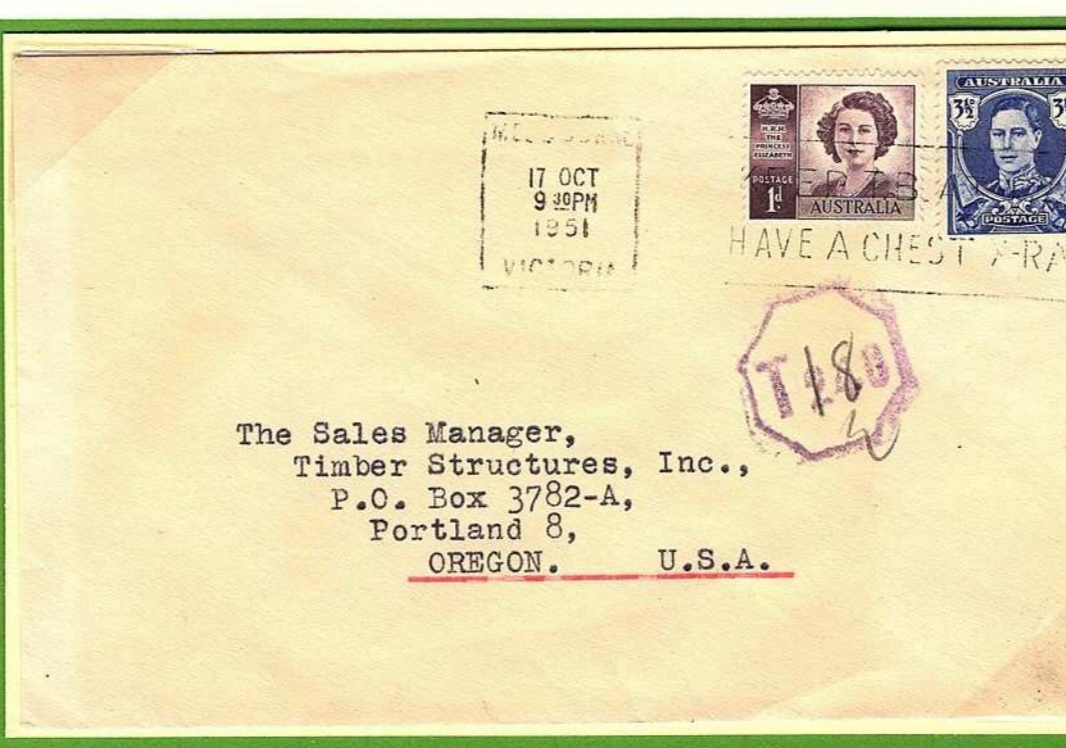
### 1952 Airmail Melbourne to Ontario



Only Recorded Example

28 OCT 1952 Airmail Melbourne to Ottawa, Ontario, Canada. The Airmail Rate was raised to 10d on 28/8/1952. 3d underpaid, doubled and converted to 18 Centimes. Converted to 6 cents in Canada collected via 2c + 4c Postage Dues.

### 1951 Cover Melbourne to Portland



Handstamp corrected by Inspector

17 OCT 1951 Cover Melbourne to Portland, Oregon, USA. Underpaid 3d, doubled and wrongly converted by the clerk to 24 Centimes. Corrected by Inspector to 18 Centimes.

### 3. 1d = 3 Centimes Period

21 Centimes

### 1950 Cover Melbourne to Iowa

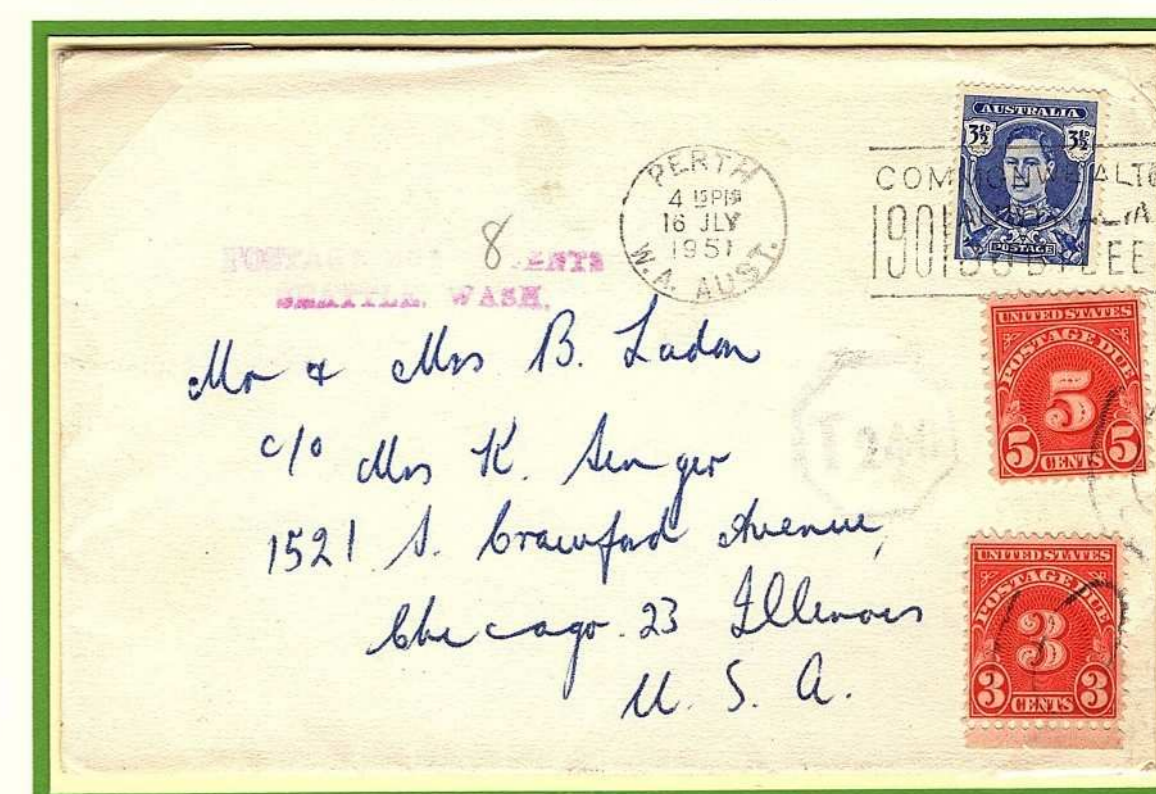


Only recorded example

15 MR 1950 Cover Melbourne to Story City, Iowa, USA. Posted by Officer/Sailor/Passenger on the MV Port Jackson (registered in London) and prepaid GB GVI 2/4d. Normally this would be treated as a Paquebot, but the correct procedure cannot have been followed as the stamp was not recognised. Stamp cancelled in Melbourne and cover treated as unpaid. Correct rate was 3/4d, doubled and converted to 21 Centimes. Struck on arrival with "Postage Due 7 cents/Seattle Washington". No evidence of collection.

24 Centimes

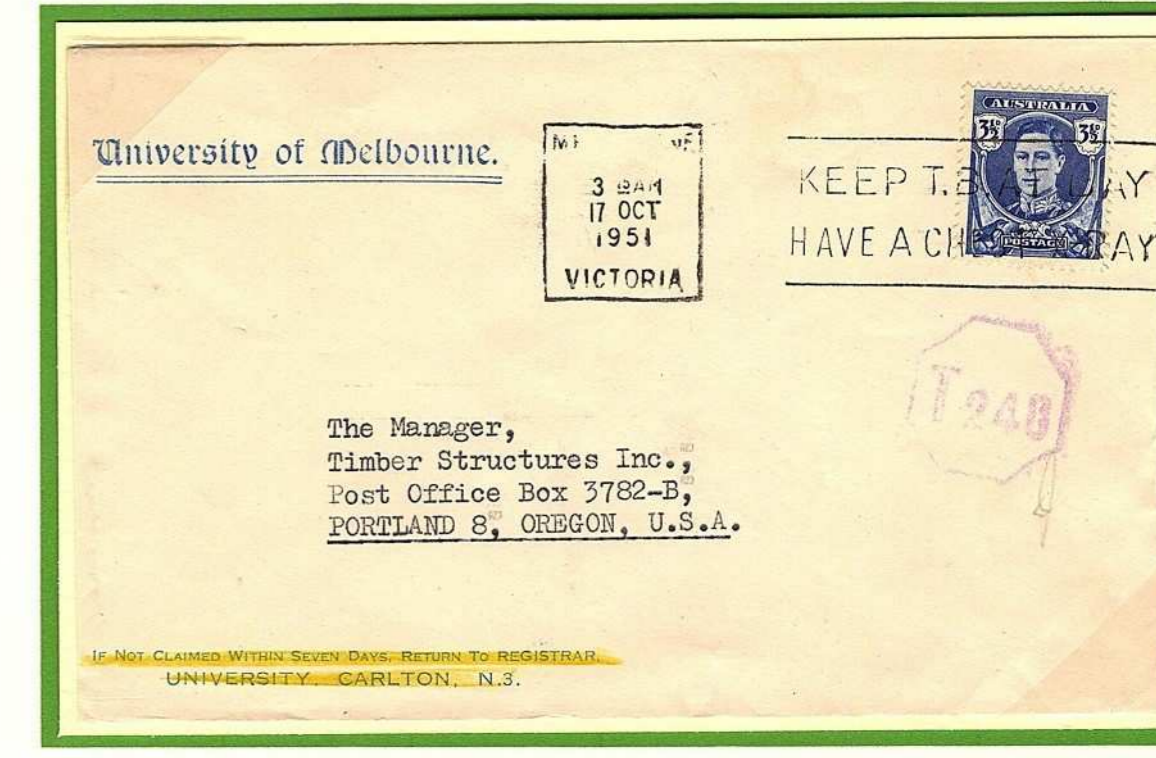
### 1951 Cover Perth to Chicago



Earliest Recorded Date

16 JULY 1951 Cover Perth, WA to Chicago Illinois. Underpaid 4d, doubled and converted to 24 Centimes. Converted in US to 8 cents, collected via 3c + 5c Postage Dues

### 1951 Cover Melbourne to Portland



17 OCT 1951 Cover Melbourne to Portland, Oregon, USA. Underpaid 4d doubled and converted to 24 Centimes. No evidence of arrival in Portland or collection.

### 3. 1d = 3 Centimes period

36 Centimes

### 1952 cover Melbourne to Natal



Only Recorded Example

1 SEP 1952 Cover Melbourne to Campersdown, Natal, South Africa. Underpaid 6d, doubled and converted to 36 Centimes. Arrived Johannesburg 4th Sept. and Campersdown 17th Sept. Flown on VH-EAD "Charles Kingsford Smith" on inaugural QANTAS Sydney - Perth - Johannesburg Flight (Eulis 1307)

72 Centimes

### 1949 Cover Elsternwick to Manila



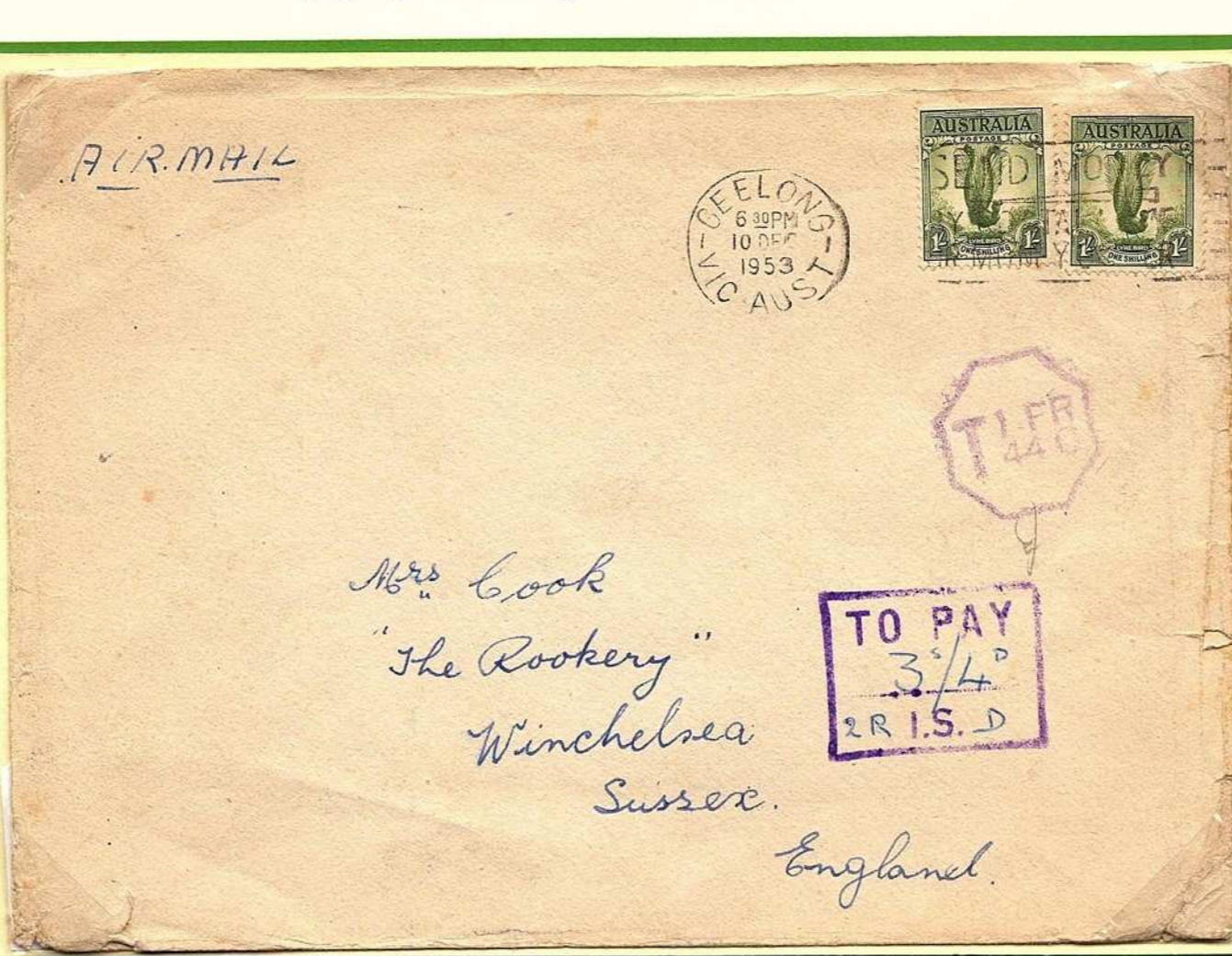
Only Recorded Example

22 SEP 1949 Cover, Elsternwick, Vic., to Manila, Philippines. Underpaid 9d. Doubled and converted to 72 Centimes. Delivered to a shipping agent so likely to have been part of a bundle. No evidence of collection.

### 3. 1d = 3 Centimes period

1 Franc 44 Centimes

### 1953 Cover Geelong to Winchelsea



The only recorded example in the 1d = 3 Centime period

10 DEC 1953 cover Geelong, Victoria to Winchelsea, Sussex. Evidently overweight, so 2/4d underpaid. Doubled and converted to 1 Franc 44 Centimes. On arrival converted to 3/4d. At this time 6d Australian = 5d GB. (Ref. 4)



The Postage Due was collected via a block of 20 X 2d Postage Dues (on reverse).

### 4. Withdrawal of Denominated handstamps

A survey of Postage Due items for the 1952-4 period shows that three Undenominated, handstamped replacements were introduced as replacements



T 8 mm crossbar  
 C 6/4 mm  
 ERD 23/10/52  
 LRD 29/10/65

All are 22mm across  
 T 8 mm crossbar  
 C 7/5 mm  
 ERD 27/08/52  
 LRD 18/08/64

T 7.5 mm crossbar  
 C 6/4mm  
 ERD 28/07/52  
 LRD 19/03/62

These are found used on underpaid mail up to 31st December 1965 when Australia adopted the "Dutch" fractional System for calculation of Postage Due.



Covers showing Earliest Recorded Dates of usage for each of the three types of handstamp.



Only Recorded Example

13 JE 1950 Air Mail cover, Spring Vale Victoria to London England

Over 1/2oz, so 1/6d deficient. Doubled and converted to 1 Franc 08 Centimes.

Part of a bundle so no evidence of collection

# VICTORIA, AUSTRALIA

## Denominated Tax marks applied to underpaid outgoing mail 1947 - 1954

### 1. Introduction

Tax on underpaid outgoing mail was calculated by converting the deficiency in local currency to centimes, and doubling it. On arrival, the amount was converted to the local destination currency for collection. Note that covers to Companies often bear no Postage Due stamps, as Postage Due was marked only on the top item of a bundle delivered.

This exhibit shows all the recorded denominated values of a short-lived new series of Tax Marks introduced in Victoria in 1947, replacing the original series used since 1891. The new series coincided with the change in the conversion factor for Postage Due mail from 1d = 6<sup>2</sup>/<sub>3</sub> centimes to 1d = 4 centimes to comply with UPU (1946) agreed changes. The series was continued when, following the 1948 UPU Convention the conversion factor was changed to 1d = 3 centimes in 1949.



Handstamp images (see table below)

#### Plan of the exhibit:

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2. 1d = 4 Centimes Period
3. 1d = 3 Centimes Period
4. Withdrawal of the handstamps

Value	Number	Earliest	Latest
3	4	10/06/1952	10/10/1952
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9	2	15/12/1950 Ref. 3	
12	1	21/03/1951	
16	1	04/11/1948 Ref. 3	
18	1	28/10/1952	
21	1	15/03/1950	
24	3	16/07/1951	07/11/1952
32	1	05/05/1949	
36	1	01/09/1952	
48	1	18/02/1949 Ref. 3	
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1F08	1	13/06/1950 Ref. 3	
1F44	2	25/10/1949	10/12/1953

#### References:

1. BSAP Bulletin 62, #4, p.73
2. BSAP Bulletin 63, #5, p.90
3. BSAP Bulletin 71, #6 p. 133, 72, #4 p.92
4. "Taxing of Underpaid Mail from Australia to the UK 1945-66" PDMSG Journal No. 37 pp 19-24 (2006) by Ken Snelson

### 2. 1d = 4 Centimes period (01/06/1947 to 01/12/1949)

4 Centimes

1949 Cover Melbourne to Nashville, Tennessee



One of two recorded

28 APR 1949 Cover Melbourne to Nashville, Tennessee USA. Underpaid 1/2d Doubled to 1d, converted to 4 centimes. Converted in USA to 2 cents, collected via US Postage Due

8 Centimes

### 1948 Cover Melbourne to Harrisburg



13 SEP 1948 Cover Melbourne to Harrisburg, Pa, USA. Taxed as if underpaid 1d, but it is difficult to work out how this was arrived at. If it was treated as surface to USA with Airmail within USA then underpaid 3d, Tax 24 centimes. Most likely is that War Tax was added (wrongly) to each weight step for item over 1oz, making 6d instead of 5<sup>1</sup>/<sub>2</sub>d, so 1d underpaid converted to 8 centimes.

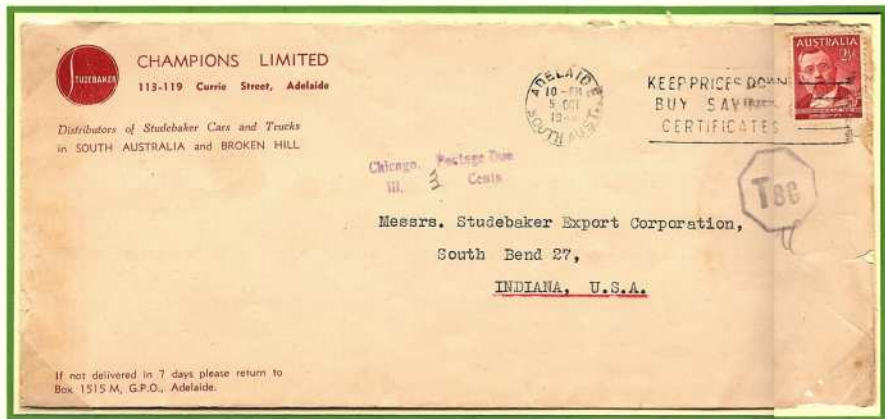
One of eight recorded

2. 1d = 4 Centimes period

8 Centimes

16 centimes

1948 Cover Adelaide to Indiana



Earliest Recorded Date

5 OCT 1948 Cover Adelaide SA to South Bend, Indiana, USA. Underpaid 1d, missed in Adelaide, converted to 8 centimes in Melbourne. Converted on arrival to 3 cents US. No evidence of collection.

1949 Cover, Hobart to Missouri



18 NOV 1949 Cover Hobart Tasmania to St Louis, Missouri, USA.

Missed in Hobart, underpaid 1d, taxed in Melbourne, doubled and converted to 8 Centimes

Collected via 3c US Postage Due.

Latest Recorded Date

5 MAY 1949 Cover Melbourne to Balboa, Canal Zone

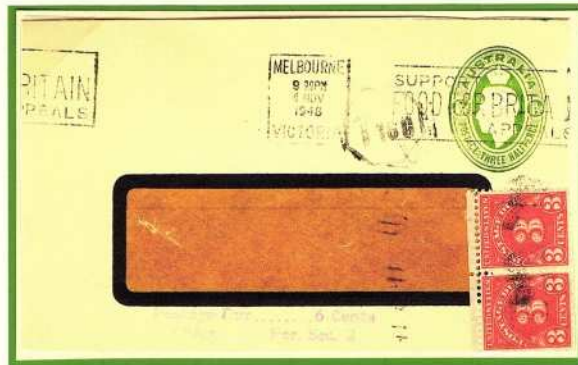
Underpaid 4d, doubled and converted to 32 Centimes.

Converted on arrival to 11 cents

Collected via 10c + 1c Postage Dues

Only Recorded Example

1948 Window Envelope Melbourne to Chicago



Only recorded example

4 NOV 1948 Window Envelope Melbourne to Chicago, USA. Underpaid 2d Doubled and converted to 16 Centimes. Converted to 6 cents collected via 2 x 3 cent Postage Dues

1949 Cover Melbourne to Canal Zone 32 centimes



2. 1d = 4 Centimes period

48 Centimes

1949 Airmail Cover Melbourne to Ohio



Only Recorded Example

18 FEB 1949 Melbourne to Cleveland Ohio USA

Underpaid 6d (mark in manuscript)

Doubled and converted to 48 centimes

No evidence of collection

1 Franc 44 Centimes

1949 Cover Victoria to London



Only recorded example in the 4 centime period

25 OC 1949 Cover Mil. P.O. Bonegilla, Vic. To London.

Weight over ½ oz, so 1/6d underpaid,

Doubled and converted to 144 centimes

No evidence of collection in London

3. 1d = 3 Centimes Period (01/12 1949 to 31/12/1965)

3 Centimes

6 Centimes

1950 Cover, Melbourne to Ohio



27 SEP 1950 Cover Melbourne to Cleveland, Ohio, USA. Underpaid ½d  
Converted to 3 centimes. Converted in USA to 1 cent, collected via 1 cent  
Postage Due.

1952 Cover Box Hill to Rhode Island



Latest Recorded Date

10 OCT 1952 Cover Box Hill, Vic., to Rhode Island USA. Underpaid ½d  
Doubled and converted to 3 Centimes. No evidence of collection.

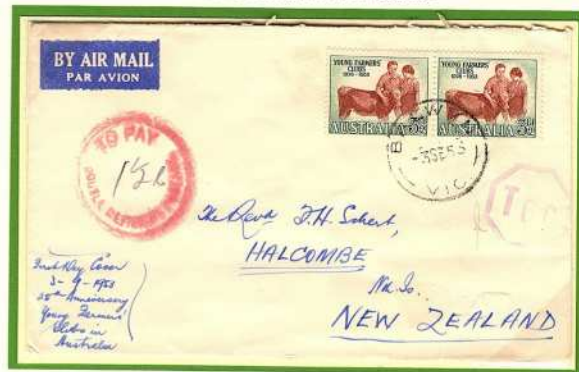
1950 Cover Brunswick East to New York



Earliest Recorded Date

17 MR 1950 Cover Brunswick East to New York, USA. Underpaid 1d, doubled  
and converted to 6 centimes. No evidence of collection but addressed to a large  
organisation

1953 Cover Balwyn to New Zealand



Latest Recorded Date

3 SE 1953 Cover, Balwyn Vic., to Halcombe NZ. Underpaid 1d, doubled  
and converted to 6 centimes. Converted in NZ to 1½d. First Day of Issue.

3. 1d = 3 Centimes period

9 Centimes

18 Centimes

1950 Cover Yallourn to Illinois



Earliest Recorded Date

15 DEC 1950 Cover Yallourn, Vic. To Brookfield, Illinois, USA. Underpaid 1½d Doubled and converted to 9 Centimes. Converted in USA to 3 cents, collected Via 3c Postage Due cancelled Brookfield, Illinois

1952 Airlitter Melbourne to Ontario



Only Recorded Example

28 OCT 1952 Airlitter Melbourne to Ottawa, Ontario, Canada. The Airlitter Rate was raised to 10d on 28/8/1952. 3d underpaid, doubled and converted to 18 Centimes. Converted to 6 cents in Canada collected via 2c + 4c Postage Dues.

1951 Cover Melbourne to Chicago

12 Centimes



Only Recorded Example

21 MCH 1951 Cover Melbourne to Chicago, Illinois, USA. Underpaid 2d doubled and converted to 12 Centimes. Converted to 4 cents US collected via 2 x 2c Postage Dues

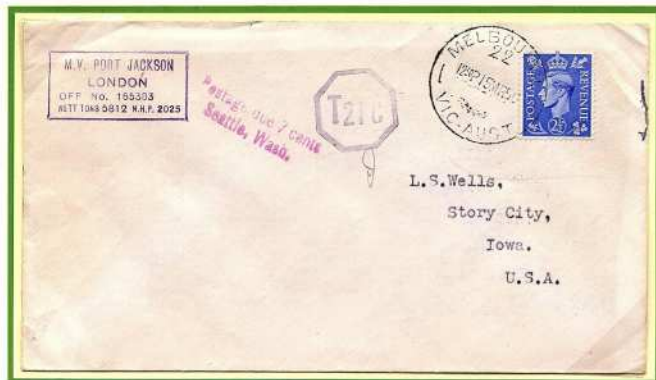
1951 Cover Melbourne to Portland



Handstamp corrected by Inspector

17 OCT 1951 Cover Melbourne to Portland, Oregon, USA. Underpaid 3d, doubled and wrongly converted by the clerk to 24 Centimes. Corrected by Inspector to 18 Centimes.

## 1950 Cover Melbourne to Iowa



## Only recorded example

15 MR 1950 Cover Melbourne to Story City, Iowa, USA.

Posted by Officer/Sailor/Passenger on the MV Port Jackson (registered in London) and prepaid GB GVI 2½d.

Normally this would be treated as a Paquebot, but the correct procedure cannot have been followed as the stamp was not recognised.

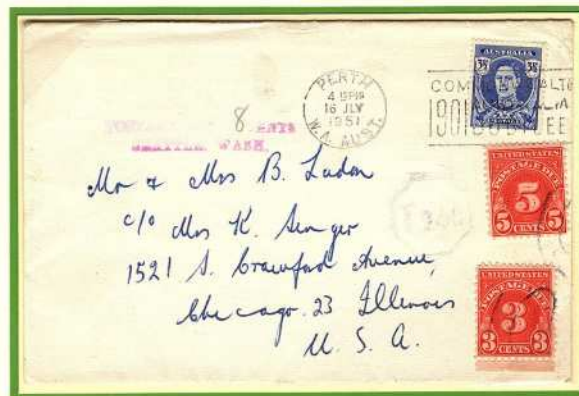
Stamp cancelled in Melbourne and cover treated as unpaid.

Correct rate was 3½d, doubled and converted to 21 Centimes.

Struck on arrival with "Postage Due 7 cents/Seattle Washington"

No evidence of collection.

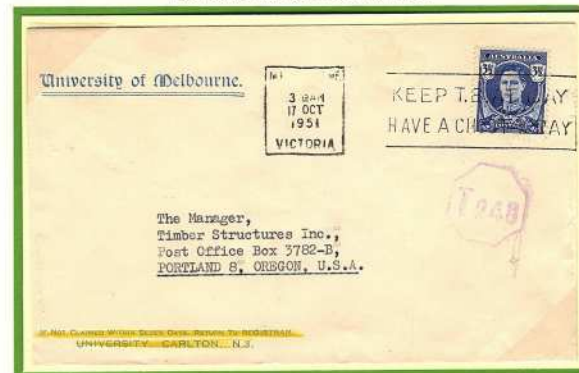
## 1951 Cover Perth to Chicago



## Earliest Recorded Date

16 JULY 1951 Cover Perth, WA to Chicago Illinois. Underpaid 4d, doubled and converted to 24 Centimes. Converted in US to 8 cents, collected via 3c + 5c Postage Dues

## 1951 Cover Melbourne to Portland



17 OCT 1951 Cover Melbourne to Portland, Oregon, USA. Underpaid 4d doubled and converted to 24 Centimes. No evidence of arrival in Portland or collection.

3. 1d = 3 Centimes period

36 Centimes

72 Centimes

1952 cover Melbourne to Natal



Only Recorded Example

1 SEP 1952 Cover Melbourne to Camperdown, Natal, South Africa. Underpaid 6d, doubled and converted to 36 Centimes. Arrived Johannesburg 4th Sept. and Camperdown 17th Sept.

Flown on VH-EAD "Charles Kingsford Smith" on inaugural QANTAS Sydney - Perth- Johannesburg Flight(Eustis 1307)

1949 Cover Elsternwick to Manila



Only Recorded Example

22 SEP 1849 Cover, Elsternwick, Vic., to Manila, Philippines. Underpaid 9d. Doubled and converted to 72 Centimes. Delivered to a shipping agent so likely to have been part of a bundle. No evidence of collection.

1 Franc 8 Centimes

1950 Cover Spring Vale to London



13 JE 1950 Air Mail cover, Spring Vale Victoria To London England

Over 1/2oz., so 1/6d deficient. Doubled and converted to 1 Franc 08 Centimes.

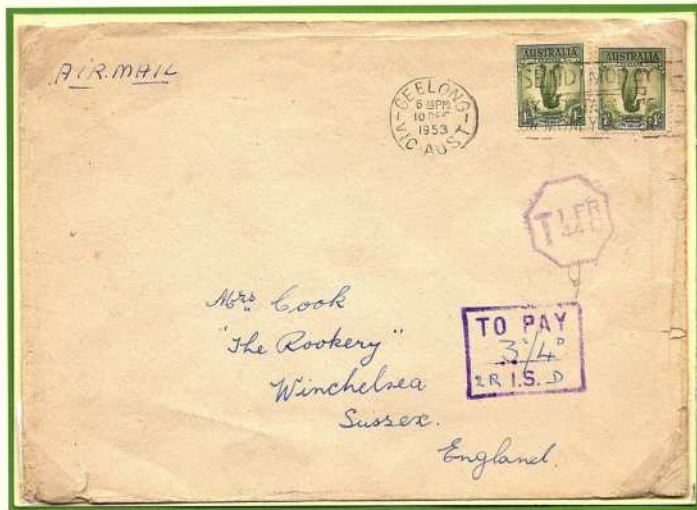
Part of a bundle so no evidence of collection

Only Recorded Example

### 3. 1d = 3 Centimes period

1 Franc 44 Centimes

1953 Cover Geelong to Winchelsea



The only recorded example in the 1d = 3 Centime period

10 DEC 1953 cover Geelong, Victoria to Winchelsea, Sussex. Evidently overweight, so 2/- underpaid. Doubled and converted to 1 Franc 44 Centimes. On arrival converted to 3/4d. At this time 6d Australian = 5d GB. (Ref. 4)



The Postage Due was collected via a block of 20 X 2d Postage Dues (on reverse).

### 4. Withdrawal of Denominated handstamps

A survey of Postage Due Items for the 1952-4 period shows that three Undenominated. handstamps were introduced as replacements



T 8 mm crossbar  
C 6x4 mm  
ERD 23/10/52  
LRD 29/10/65



All are 22mm across  
T 8 mm crossbar  
C 7x5 mm  
ERD ??/08/52  
LRD 16/06/64



T 7.5 mm crossbar  
C 6x4mm  
ERD 28/07/52  
LRD 19/03/62

These are found used on underpaid mail up to 31st December 1965 when Australia adopted the "Dutch" fractional System for calculation of Postage Due.



Covers showing Earliest Recorded Dates of usage for each of the three types of handstamp.