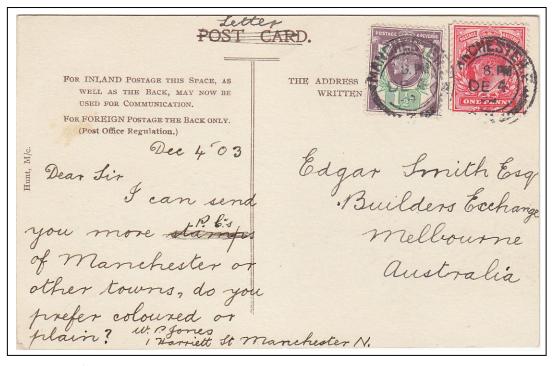
Prior to Imperial Penny Postage Required under UPU Rules

Divided cards sent to or from colonies and territories in the British Empire that had not yet joined the penny postage scheme required letter postage.



- ➤ UK to Victoria: Manchester 4 December 1903 Melbourne

 □ Foreign letter rate: 2½ pence
- **§§** Penny postage from the UK to Australia was introduced 1 April 1905. Prior to that date, letter postage was required.
- ☑ The sender correctly replaced the text 'POST CARD' with 'Letter'.



- ➤ Jamaica to Egypt: Kingston 7 March 1906 Port-Said-Caire 28 March 1906

 Foreign letter rate: 2½ pence
 - **§§** Jamaica joined the penny postage scheme 24 May 1899, but Egypt did not follow suit until 1 May 1906. Prior to that date, letter postage was required.

No Agreements Required under UPU Rules

When no bilateral agreement was made, letter rate was required until the decision from the 1906 Rome congress was implemented by the countries involved.

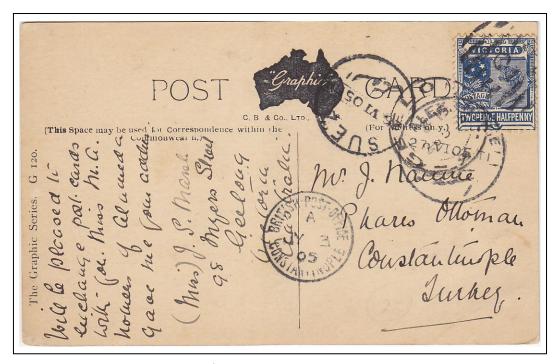


➤ Tasmania to Crete:

Hobart 5 February 1906 – Herakleion 27 February [12 March] 1906

Foreign letter rate: 2½ pence

§§ There is no recorded agreement between Australia and Crete.



➤ Victoria to Turkey:

Geelong 25 May 1905 – Suez 26 June 1905 – Alexandrie 27 June 1905 – – British Post Office Constantinople 3 July 1905

Foreign letter rate: $2\frac{1}{2}$ pence

§§ There is no recorded agreement between Australia and Turkey.

No Agreements Required under UPU Rules

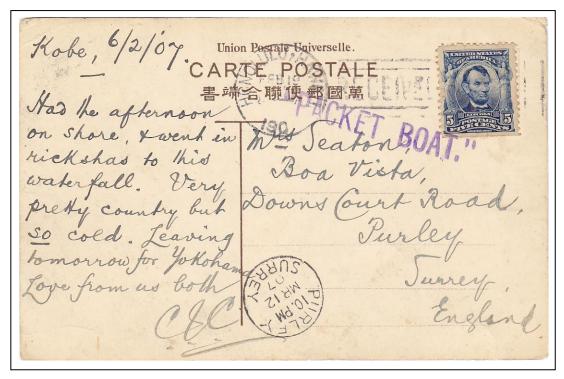


➤ Sweden to New South Wales:

Stockholm 12 July 1905 – Katoomba 14 August 1905

Foreign letter rate: 20 öre

§§ There is no recorded agreement between Sweden and Australia.



➤ Japanese card, dated Kobe 6 February 1907, by US seapost to the UK: "PACKET BOAT." – Honolulu 19 February 1907 – Purley 12 March 1907

Foreign letter rate: 5 cents

§§ Very late, but correct, letter rate. Divided cards were permitted within and from the United States 1 March 1907 through a unilateral decision. By then, most countries – including the UK – had stopped surcharging incoming divided cards.

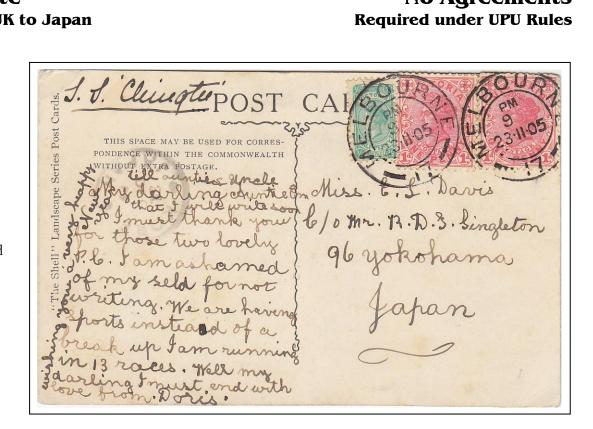
➤ Victoria to Japan:

Melbourne 23 November 1905 Kobe 31 December 1905 to Yokohama

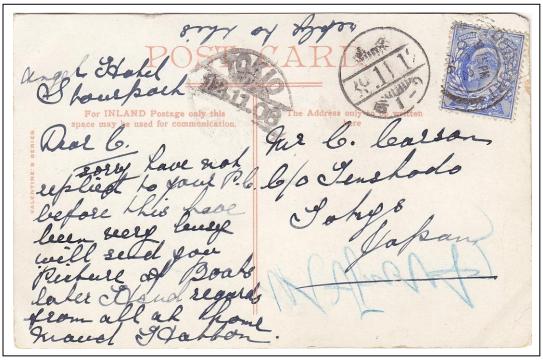
Foreign letter rate: 2½ pence

§§ There is no recorded agreement between Australia and Japan.

§§ On 22 November 1905 – the day before this card was posted! the following was published in The Sydney Morning Herald:



POSTCARDS. With reference to the arrangement recently made as regards postcards for transmission within the Commonwealth [of Australia], and between the Commonwealth and New Zealand, for the face of the cards to be divided by a vertical line, the space to the left of the line to be utilised, if desired, for a written communication, and to the right for the address, the postal authorities advise the receipt of a notification from the Japanese postal administration that cards divided as described above have been forwarded to Japan, where they are not allowed to circulate as postcards, and are therefore surcharged on delivery with double the deficient postage. It appears that the reduction of half of the space reserved for the address renders it difficult to add to the address a translation in Japanese, which is done to facilitate delivery.



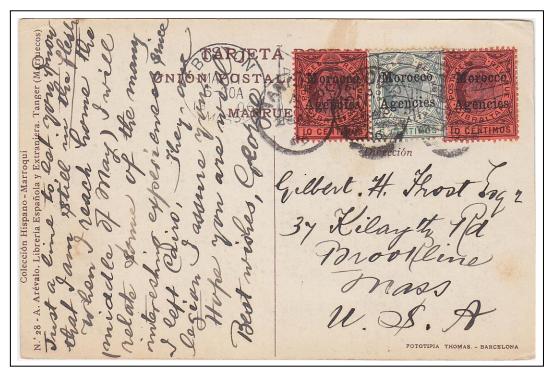
➤ UK to Japan: Stourport 2 October 1906 Tokio 12 November 1906

Foreign letter rate: 2½ pence

§§ No bilateral agreement between the UK and Japan is recorded in British postal circulars.

Me The blue handwriting on this card is probably a Japanese translation of the address, as referred to in the newspaper quoted above. Japan was one of the last countries in the world to accept divided postcards.

No Agreements Required under UPU Rules

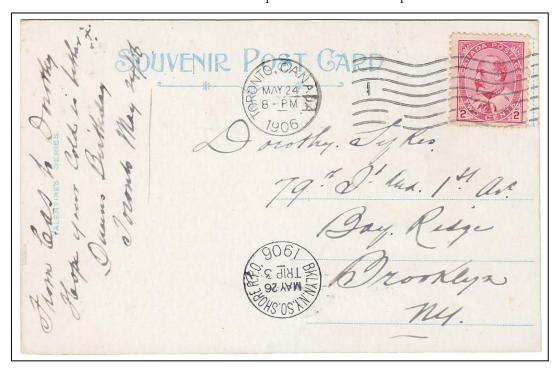


➤ Morocco (British post) to the United States: Tangier 26 April 1906 – Boston MA 11 May 1906

Foreign letter rate: 25 centimos

§§ There is no recorded agreement between Morocco and the United States.

☑ 1906 was the last year when the 'Morocco Agencies' were operated by Gibraltar and used overprinted Gibraltar stamps. On 1 January 1907 the British Post Office took over and introduced Morocco overprints on British stamps.



➤ Canada to the US: Toronto 24 May 1906 – Brooklyn NY 26 May 1906

🖃 Letter rate to the US: 2 cents (inland rates applied between Canada and the US)

§§ There is no recorded agreement between Canada and the US, so letter postage was required for this card, as it has a hand-drawn dividing line and personal correspondence to the left.

No Agreements Required under UPU Rules

- ➤ Transvaal to Germany: Pretoria 12 December 1904 to Noerdlingen
- Foreign letter rate: $2^{1/2}$ pence
- §§ There is no recorded agreement between Transvaal and Germany.





- ➤ Cape of Good Hope to Sweden: Mossel Bay 18 June 1906 to Stockholm
- Foreign letter rate: $2^{1/2}$ pence
- **§§** There is no recorded agreement between Sweden and the Cape Colony.

➤ Ponta Delgada to the US:

Ponta Delgada 26 May 1906 Boston/Chelsea MA 9 June & 14 July 1906 Eliot ME 14 July 1906

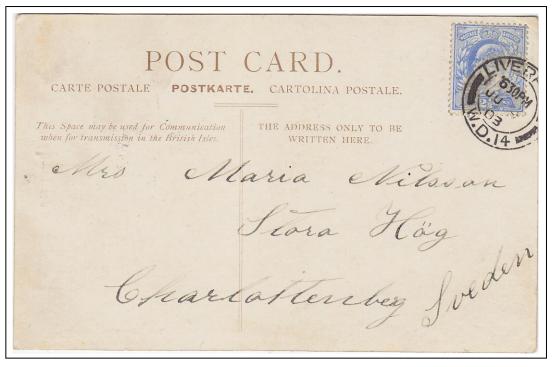
Foreign letter rate: 50 réis

§§ There is no recorded agreement between Portugal or Portuguese colonies and the US.



Unnecessary Letter Postage Due to UPU Regulations

Because of lacking knowledge of postal regulations, senders at times applied letter postage even in cases when that was not necessary.



➤ UK to Sweden: Liverpool 9 June 1903 – Charlottenberg

Foreign letter rate: $2\frac{1}{2}$ pence

§§ Postcard postage, 1 penny, would have sufficed as there is no message on the address side (UPU regulation).



➤ Victoria to the US: Melbourne 22 February 1906 – Philadelphia PA 24 March 1906 – Nice Town Sta Phila. PA 24 March 1906

Foreign letter rate: $2^{1/2}$ pence

§§ Postcard postage, 1½ pence, would have sufficed as only the sender's and the recipient's name and address are written on the address side (UPU regulation).

Unnecessary Letter Postage Due to Bilateral Agreements

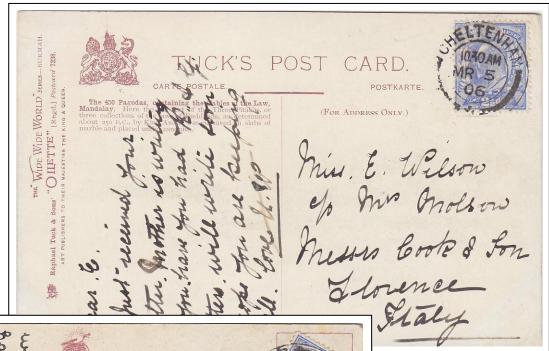
Three examples of divided cards sent from the UK at the 2½ pence letter rate in spite of bilateral agreements to accept such cards at the postcard rate.

➤ UK to Italy:

Cheltenham 5 March 1906

to Florence

§§ Bilateral agreement with Italy announced in a British postal circular 12 December 1905.



DAVIDSON BROS
LOHDON.

THE ADDRESS ONLY TO BE WRITTEN HE RANGE

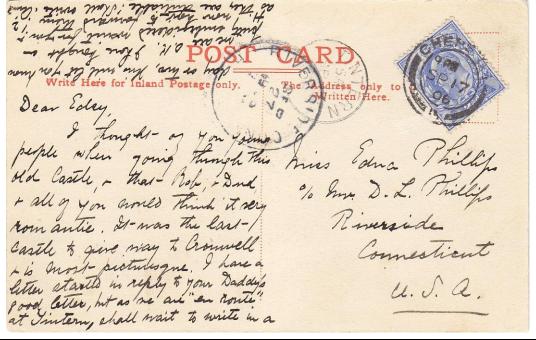
THE ADDRESS ON

➤ UK to Bavaria: Eccles 9 July 1906 Nuernberg 11 July 1906

§§ Bilateral agreement with Germany (including Bavaria) announced in a British postal circular 12 December 1905.

➤ UK to the United States: Tintern 17/9 1906 Chepstow 17/9 1906 Riverside CN 27/9 1906

§§ Bilateral agreement with the US announced in a British postal circular 21 August 1906.



3.5 Letter Rate NSW to the US • New Zealand to Austria

Unnecessary Letter Postage Due to Unilateral Decisions

In certain cases, divided cards with message on the address side could be **sent at the postcard rate due to unilateral decisions** taken by sending and receiving countries, even if there was no bilateral agreement. This was, of course, not easy to know for the correspondents, who at times applied letter postage.

New South Wales to the United States: Gosford 15 December 1906 to Reading, MA

Foreign letter rate: 2½ pence (postcard rate was 1½ pence)



§§ Following a unilateral decision, Australia stopped applying tax marks on outgoing divided cards shortly after the UPU congress in Rome. The United States took a unilateral decision to stop charging postage due for divided postcards arriving from abroad without tax marks 28 June 1906. Postcard postage, 1½ pence, would therefore have sufficed even though there was no bilateral agreement between Australia and the United States.



- Port Chalmers
 22 September 1906
 Brünn
 5 November 1906
 Kojetitz in Mähren
 6 November 1906
 - Foreign letter rate: 2½ pence (postcard rate was 1 penny)

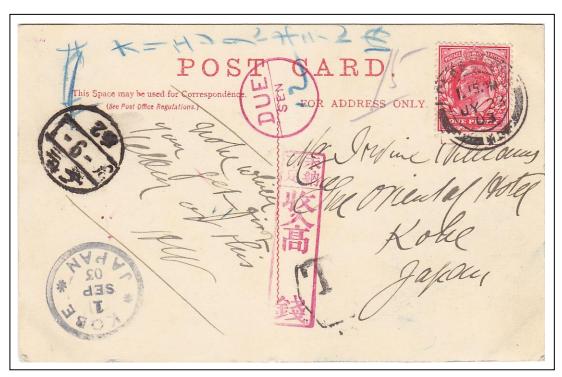
§§ New Zealand took a unilateral decision to stop applying tax marks on outgoing divided postcards in December 1905 and Austria took a unilateral decision in February 1905 to abstain from charging postage due for incoming cards without T marks. Postcard postage would therefore have sufficed. But again, how would the sender know?

4. Postage Due

Divided cards sent at the postcard rate before that was allowed were usually taxed as letters and addressees had to pay postage due. This section first shows divided cards in inland mail taxed as letters before such cards were allowed for domestic use (4.1). Then follow examples of international mail. Postage due might be charged if cards were sent prior to bilateral agreements (4.2), prior to the introduction of Imperial penny postage (4.3), or in the absence of any agreement (4.4).

The standard UPU procedure for underpaid mail was that the sending country decided whether or not the correct postage had been paid and, if necessary, applied tax marks. However, divided postcards without tax marks from the sending country were sometimes surcharged on arrival in the destination country (4.5) or – less often – received tax marks in transit through a third country (4.6). It also happened that postal administrations decided to ignore tax marks on divided postcards arriving from abroad (4.7).

This section also shows examples of forwarded cards with postage due (4.8) and divided cards for which the recipients refused to pay postage due (4.9).



➤ UK to Japan: Folkestone 23 July 1903 – Kobe 1 September 1903

Foreign postcard rate: 1 penny (letter rate was $2^{1/2}$ pence)

[T] UK: T and 15 (centimes deficiency)

[T] Japan: DUE 12 SEN and a tax mark in Japanese (double deficiency)

§§ No bilateral agreement with Japan is recorded in British postal circulars. The text on top of the card is a Japanese transcription of the address (Oriental Hotel).

This postcard shows the normal procedure for international postage due mail according to UPU regulations. The post office in the sending country noticed that the postcard did not qualify for the postcard rate and was therefore underpaid, struck a "T" (taxe) mark and made a note about insufficient postage expressed in French currency. In the destination country, this amount was doubled and transformed into local currency to obtain the postage due that the recipient had to pay.

4.1 Postage DueNew South Wales • Belgium

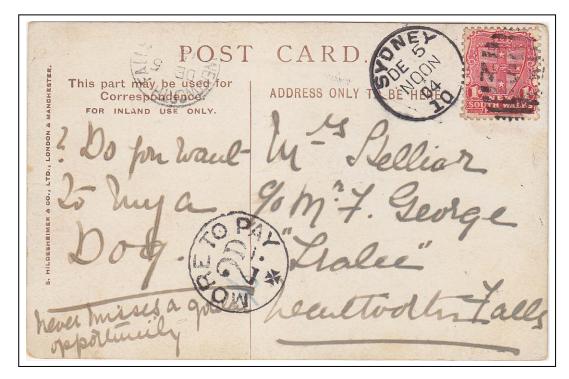
Domestic Mail Not Permitted for Inland Use

Domestic postcards taxed as letters because of divided address side are difficult to find in most countries as such cards were normally not for sale in places where they were not permitted.

➤ New South Wales: Sydney 5 December 1904 Wentworth Falls 5 December 1904

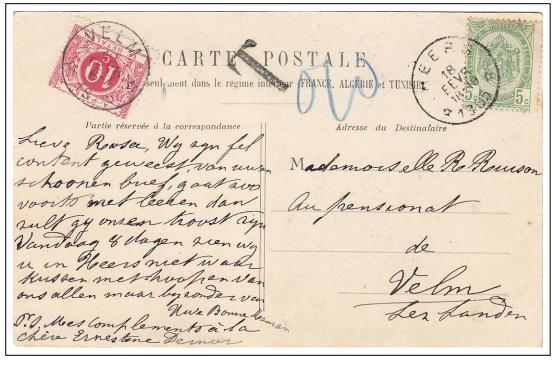
Domestic postcard rate: 1 penny (letter rate was 2 pence)

[T] Due mark: 'MORE TO PAY 2^D (double deficiency)



§§ This card was taxed as a letter the day before divided postcards were accepted in Australia, according to a report in the *Western Mail*, published on 10 December 1904:

PICTORIAL POST CARDS. Melbourne. December 6. The Postmaster-General has instructed the State Deputies that pictorial post-cards may circulate in Australia at post-card rates, containing matter in addition to the address on the face side, provided that a vertical line be drawn across, on one side of which the address is to be written and on the other the correspondence matter.



➤ Belgium: Heers 18 February 1905 Velm 19 February 1905

Domestic postcard rate: 5 centimes (letter rate was 10 centimes)

[T] T, 010 and 10 cts postage due stamp (double deficiency)

§§ Letter postage required before divided cards were accepted for domestic use in Belgium on 1 September 1905.

Domestic Mail Not Permitted for Inland Use



➤ United States: Westchester PA 10 October 1906

□ Domestic postcard rate: 1 cent (letter rate was 2 cents)

[T] 'Due 1 ¢' and postage due stamp

§§ Divided cards were not allowed for inland use in the US until 1 March 1907. For domestic mail in the US, postage due was single (not double) deficiency.



➤ United States to US post in China:

Tamalpais CA 15 September 1906 – San Francisco CA 15 September 1906 – – Shanghai China U.S. Postal Sta. 16 October 1906

Domestic postcard rate: 1 cent (letter rate was 2 cents); [T] note: 'Due 1 ¢'

§§ Domestic US rates and conditions applied for mail exchange between the US and the US Postal Agency in Shanghai since 1 June 1903.

Prior to Bilateral Agreements Postcard Rate, Taxed as Letters

Before bilateral agreements were made, divided postcards required letter postage. If only the postcard rate was paid, the addressee was charged postage due.

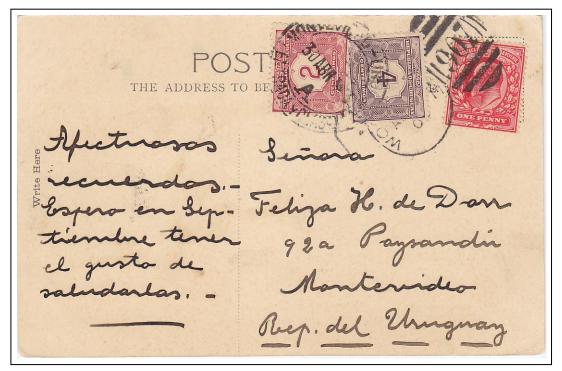


➤ UK to Germany: Jersey 24 August 1902 – Groitzsch 27 August 1902 (very early!)

Foreign postcard rate: 1 penny (letter rate was $2\frac{1}{2}$ pence)

[T] UK: T (L for London) and 15 (centimes deficiency, partly erased)
[T] Germany: 25 (pfennig due, double deficiency)

§§ Letter postage required prior to bilateral agreement announced 12 December 1905.



➤ UK to Uruguay: Woodbridge 5 (?) April 1903 – Montevideo 30 April 1903 ☐ Foreign postcard rate: 1 penny (letter rate was 2½ pence)

[T] UK: T, no visible note about deficiency, [T] Uruguay: 6 centesimos due stamps (double deficiency) §§ Letter postage required prior to bilateral agreement announced 13 February 1906.

4.2 Postage Due UK to France

Prior to Bilateral Agreements Postcard Rate, Taxed as Letters

§§ Letter postage was required for divided postcards sent from the UK to France prior to a bilateral agreement announced by the British post on 12 December 1905. In France, a postage due stamp was affixed each time an attempt was made to charge postage due. Several postage due stamps may therefore appear on the same card, in case of forwarding or repeated attempts to find the addressee.

➤ UK to France:

Maida Hill 13 September 1905

Paris 14 September 1905

Forwarded:

Nîmes 15 September

Forwarded:

St-Gilles-du-Gard

Forwarded:

Ax-les-Thermes 16 September 1905

Foreign postcard rate: 1 penny (letter rate was 2½ pence)

[T] UK: T (L for London) and 15 (cts deficiency)



[T] A first 30 centimes postage due stamp (double deficiency) was postmarked in Paris, but crossed over as no postage due was paid. A second was postmarked in Nîmes and not crossed over. That, together with the absence of additional postage due stamps, suggests that the person who forwarded the card from Nîmes to St-Gilles-du-Gard may have paid the postage due.



> UK to France: Stratford 30 March 1904 to Paris

Foreign postcard rate:
1 penny (letter rate
was 2½ pence)

[T] UK: T 15 L (centimes deficiency; L for London),

[T] France: 30 centimes postage due stamp(s) (double deficiency)

The three 30 centimes postage due stamps, together with the marks and notes (à représenter...) on the card, show that two attempts to distribute the card and charge postage due failed, but that the addressee paid for her card the third time the postman arrived. The small '4 / 9' marks are postmen's marks, indicating their district.

4.2 Postage DueGermany to Sweden and Holland

Prior to Bilateral Agreements Postcard Rate, Taxed as Letters

➤ Germany to Sweden:

Dresden 21 July 1905 Sassnitz-Trelleborg 22 July 1905 Båstad 23 July 1905

Foreign postcard rate: 10 pfennig (letter rate was 20 pfennig)

[T] Germany: T and 12½ (centimes deficiency)

[T] Sweden: 'Lösen 20 öre' (double deficiency)



§§ Most bilateral agreements were mutual – once an agreement was in place it applied in both directions – but there were exceptions. Divided cards could be sent at the postcard rate from Sweden to Germany from 1 April 1905, whereas cards from Germany to Sweden were taxed as letters until 1 September 1905.



Frankfurt (Main)
30 August 1905
Scheveningen
31 August 1905

Foreign postcard rate: 10 pfennig (letter rate was 20 pfennig)

[T] Germany: T and 12½ (centimes deficiency)

[T] Holland: 12½ cent postage due stamps (double deficiency)

Letter postage required prior to bilateral agreement 26 September 1905.

The main reason why postal administrations initially hesitated to admit divided postcards was that such cards provided very limited space for postal notes and postmarks on the address side. Here is an original solution to that problem: a transparent envelope, with postage due stamps on the outside.

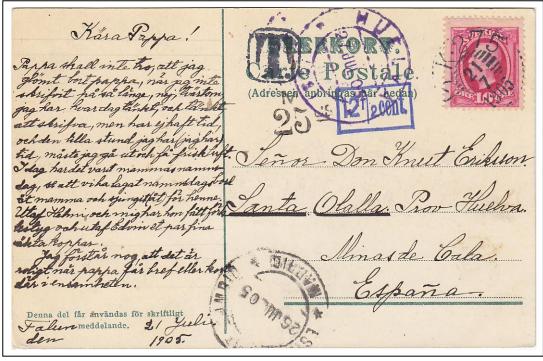
Prior to Bilateral Agreements Postcard Rate, Taxed as Letters



- ➤ Sweden to Switzerland: Stockholm 30 June 1905 St. Blaise 4 July 1905

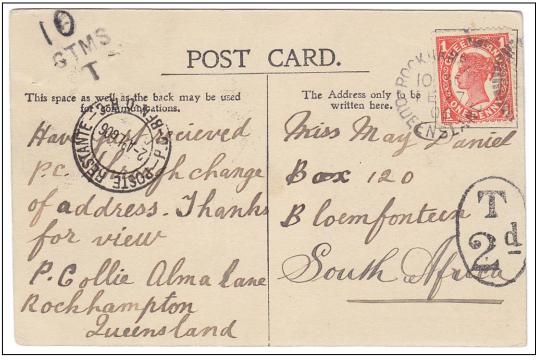
 Foreign postcard rate: 10 öre (letter rate was 20 öre)
- [T] Sweden: T and 12½ cent.(imes deficiency, partly covered by postage due stamps)

 [T] Switzerland: 25 and postage due stamps (double deficiency)
- §§ Letter postage required prior to bilateral agreement announced 23 November 1905.



- ➤ Sweden to Spain: PLK 275 (TPO Falun-Storvik) 21 July 1905 — Madrid 26 July 1905 — Huelva 27 July 1905
 - Foreign postcard rate: 10 öre (letter rate was 20 öre)
 - [T] Sweden: T and 12½ cent.(imes deficiency)
 - [T] Spain: 25 (centimos, double deficiency)
- §§ Letter postage required prior to bilateral agreement announced 29 January 1906.

Prior to Bilateral Agreements Postcard Rate, Taxed as Letters



➤ Queensland to the Orange River Colony:

Rockhampton 27 February 1906 – Bloemfontein (Poste Restante) 2 April 1906

Postcard rate to the UK and some of its colonies: 1 penny (letter rate was 2 pence)

[T] Queensland: 15 ctms T corrected to 10 (centimes deficiency)

[T] Orange River Colony: T 2^D (double deficiency)

§§ Letter postage required prior to bilateral agreement recorded 14 May 1906.



➤ Tasmania to India:

Launceton 15 February 1906 – Tuticorin 8 March 1906 – Dehradun(?) 17 March 1906

Postcard rate to the UK and some of its colonies: 1 penny (letter rate was 2 pence)

[T] Tasmania: T and 5 c, corrected to 10 c(entimes deficiency)

[T] India: FOREIGN POSTAGE DUE / TWO ANNAS (double deficiency)

§§ Letter postage required prior to bilateral agreement recorded 17 May 1906.

Prior to Bilateral AgreementsOther Rate, Taxed as Letters



➤ South Australia to Natal: Port Adelaide 14 March 1906 — Point Natal 9 April 1906

1½ pence postage (since 7 March 1906, postcard rate was 1 penny, letter rate 2 pence)

[T] South Australia: T 5 cts (deficiency)

[T] Natal: T and T 1^d (double deficiency); Australian tax mark deleted \$\$ Letter postage required prior to bilateral agreement recorded 9 May 1906.



➤ UK to the US: Leeds 29 May 1906 – New York 7 June 1906 – Rochester NY

2 pence postage (postcard rate was 1 penny, letter rate 2½ pence)

[T] UK: T 5 (centimes deficiency, LV for Liverpool)

[T] US: DUE 2 CENTS and postage due stamp (double deficiency)

§§ Letter postage required prior to bilateral agreement announced 21 August 1906.

Prior to Bilateral Agreements Unpaid, Taxed as Letters



➤ Germany to France: Bremen 21 August 1905 – Saint Dié 23 August 1905

□ Unpaid, letter rate was 20 pfennig

[T] Germany: T; France: 50 centimes postage due stamp (double deficiency)

§§ The card is taxed as an unpaid letter. A bilateral agreement between France and Germany came into force on 1 September 1905, shortly after this card was sent.



➤ France to Belgium: Sedan 11 June 1905 — Bruxelles 13 June 1905

□ Postcard rate was 10 centimes, letter rate 25 centimes

Belgian 10 centimes stamp not accepted as the postcard was mailed in France

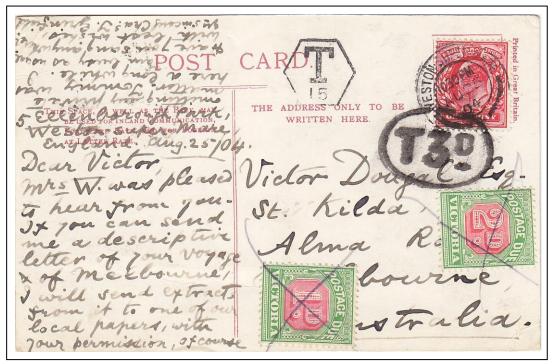
[T] France: T and 0 to indicate invalid stamp

[T] Belgium: T and 2 changed to 5 (décimes); 50 centimes postage due stamp (double deficiency)

§§ First taxed as unpaid postcard (2 décimes), then changed to unpaid letter because of the short message. Divided cards between France and Belgium became accepted in September 1905.

Prior to Imperial Penny Postage Postcard Rate, Taxed as Letters

A few countries joined the penny postage scheme during the period shown here (1902-1907). Before they joined, divided postcards required letter postage.



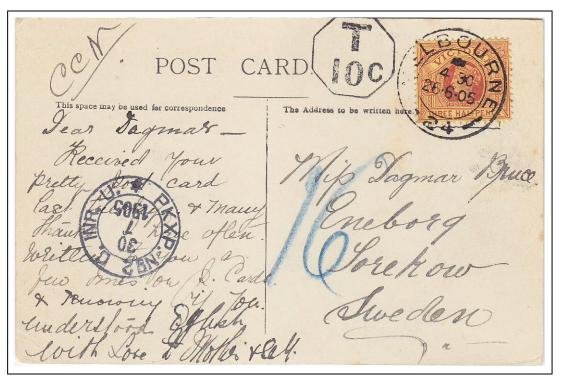
- ➤ UK to Victoria: Weston Super Mare 25 August 1904 Melbourne ☐ Foreign postcard rate: 1 penny (letter rate was 2½ pence)
- [T] UK: T 15 (cts deficiency), [T] Victoria: T3^D and postage due stamps (double deficiency) §§ Divided cards from the UK to Australia required letter postage until imperial penny postage (same for letters and postcards) was introduced 1 April 1905.



- ➤ UK to Rhodesia: Dundee 14 August 1903 Bulawayo 5 September 1903

 □ Foreign postcard rate: 1 penny (letter rate was 2½ pence)
- [T] UK: T 15 (cts deficiency), L for London, [T] Rhodesia: 3d (double deficiency)
- §§ Divided cards from the UK to Rhodesia required letter postage until imperial penny postage (same for letters and postcards) was introduced 3 April 1906.

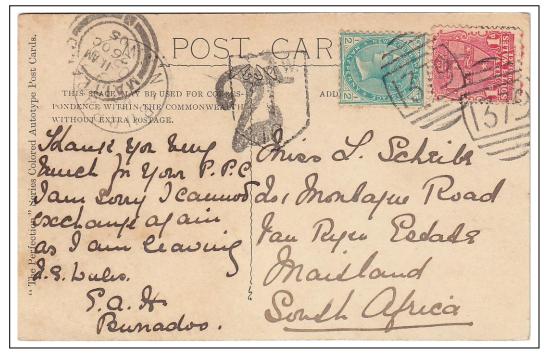
When no bilateral agreement was in place, postage due was charged if only the postcard rate was paid.



➤ Victoria to Sweden: Melbourne 26 June 1905 – PKXP No 2 30 July 1905 – Torekov
☐ Foreign (overseas) postcard rate: 1½ pence (letter rate was 2½ pence)

[T] Victoria: T 10 c (deficiency), [T] Sweden: 16 (öre postage due; double deficiency)

§§ There is no recorded agreement between Australia and Sweden.



New South Wales to Cape of Good Hope:
Burradoo (1379) 19 September 1905 – Maitland 26 October 1905

Foreign (overseas) postcard rate: 1½ pence (letter rate was 2½ pence)

[T] NSW: N.S.W. T 10 (cts deficiency), [T] CGH: 2 (pence postage due; double deficiency) \$\\$ There is no recorded agreement between Australia and Cape of Good Hope.

No Agreements Postcard Rate, Taxed as Letters



- ➤ Straits Settlements to France: Singapore 14 February 1905 Paris 10 March 1905

 Foreign postcard rate: 3 cents (letter rate was 8 cents)
 - [T] Straits: T (under the postage due stamps) and 1/20 c(entimes deficiency)
 [T] France: 40 centimes postage due stamps (double deficiency)
 - §§ There is no recorded agreement between Straits Settlements and France.



- ➤ UK to Chile: Birmingham 13 September 1904 'Via Lisbon & Cordillera' Valparaíso 19 October 1904 Santiago 20 October 1904
 - Foreign postcard rate: 1 penny (letter rate was 2½ pence)
- [T] UK: T (L for London) and 15 (centimes deficiency); [T] Chile: Tax marks from Valparaíso and Santiago indicating 6 centavos due (double deficiency)
 - **§§** There is no recorded agreement between the UK and Chile.

No Agreements Postcard Rate, Taxed as Letters

§§ Germany made no bilateral agreements with non-European countries. All divided cards sent outside Europe were therefore taxed as letters until a unilateral decision to accept such cards at the postcard rate was announced on 4 September 1906.

➤ Germany to British India: Charlottenburg 14 March 1906 Allahabad 31 March 1906

Foreign postcard rate: 10 pfennig (letter rate was 20 pfennig)

[T] Germany: T and 12½ (centimes deficiency)

[T] Bombay-Aden Sea Post Office: Overland postage due 2 A(nnas) 6 P(ies) (double deficiency)

[T] British India: Allahabad 31 MA 06 Unpaid

The Bombay-Aden Sea Post Office, operated by the P & O Steam Navigation Co., was set up in 1868 to speed up the sorting of mail to and from India. Sorting was carried out on board the ships by staff from the Indian Post Office. From the late 1870s until 1914, the Sea Post Office also applied 'Overland Postage Due' marks, indicating postage due in Indian currency.



☑ Unlike the 2–6 due mark shown in the Dovey & Bottrill handbook, this mark has the correct spelling of the word 'Postage'.

The card travelled with P & O steamer S/S Egypt, Brindisi 19 March – Aden 25 March – Bombay 30 March 1906.



Germany to
Dutch East Indies:
Berlin
15 July 1906
Soerabaja
14 August 1906

- Foreign postcard rate: 10 pfennig (letter rate was 20 pfennig)
- [T] Germany: T and 12½ (centimes deficiency)
 - [T] Dutch East Indies: 12½ cent postage due stamps (double deficiency)

4.5 Postage DuePortugal and Denmark to the UK

Tax Marks on Arrival Postcard Rate, Taxed as Letters

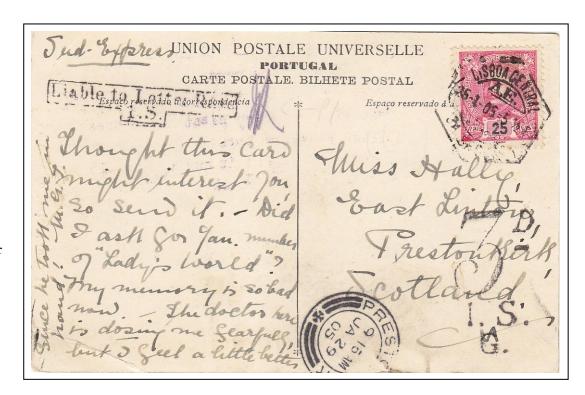
§§ Postal authorities of the sending country should signal, with a T mark, if international mail should be taxed at the destination. However, 'in case of obvious error', UPU rules allowed postal authorities in the destination country to charge postage due for incoming mail even if it arrived without a T mark.

➤ Portugal to the UK: Lisboa 25 January 1905 Prestonkirk 29 January 1905

Foreign postcard rate: 25 réis (letter rate was 65 réis)

[T] No Portuguese tax marks

[T] UK: 'Liable to Letter Rate' with signature and 3^D I.S.G. (Inland Section), representing double deficiency





➤ Denmark to the UK: Odense 23 August 1905 to Glasgow

Foreign postcard rate: 10 øre (letter rate was 20 øre)

[T] No Danish tax marks

[T] UK: 'Liable to Letter Rate' with signature and 2½ I.S.E. (Inland Section)

[T] Deficiency was 10 øre or 12½ centimes, 2½ pence represented double deficiency

§§ Although divided cards were permitted for domestic use in the UK already in 1902, the British post frequently applied the UPU rule about 'obvious error' and surcharged incoming divided postcards without tax marks from the sending countries. It seems that this practice ceased after the publication of the Post Office circular of 12 December 1905, which relaxed the regulations for divided postcards, even though this circular formally only concerned divided cards sent abroad from the UK. The circular contained a list of countries to which divided postcards could be sent at postcard rate. The list included both Portugal and Denmark.

Tax Marks on Arrival Postcard Rate, Taxed as Letters

§§ On 28 June 1906, the US made a unilateral decision that all divided cards arriving from abroad should be accepted at the postcard rate. Prior to this decision, the United States consistently surcharged incoming cards arriving without T marks.



➤ New Zealand to the US: Christchurch 5 December 1905 – Bridgeport CT

□ Foreign postcard rate: 1 penny (letter rate was 2½ pence)

[T] New Zealand: no tax marks

[T] US: 'Collect postage 6 cents' and postage due stamps (double deficiency)



- Dominican Republic to the US: Puerto Plata 7 February 1906 –
- New York 15 February 1906 New Orleans LA 17 February 1906

 Foreign postcard rate: 2 centavos (letter rate was 5 centavos)
- [T] Dominican Republic: no tax marks (following a unilateral decision)
- [T] US: 'Collect postage 6 cents' and postage due stamps (double deficiency)

4.5 Postage Due Canada and British India to Sweden

Tax Marks on Arrival Postcard Rate, Taxed as Letters

§§ Whereas the UK kept charging postage due for incoming divided cards long after such cards were allowed for domestic use and the United States, on the contrary, stopped surcharging incoming cards several months *before* they were accepted in the US, many countries accepted incoming cards without T marks at the same time as divided cards were permitted for inland use.

➤ Canada to Sweden:

Victoria BC 19 May 1904 Sassnitz-Trelleborg 6 June 1904 to Kårehogen

Foreign postcard rate: 2 cents (letter rate was 5 cents)

[T] No Canadian tax marks

[T] Sweden: 'Lösen 24 öre' (double deficiency)

§§ Letter rate required prior to bilateral agreement 30 May 1906.



§§ When divided cards were accepted for domestic use in Sweden, 1 April 1905, a postal circular announced that divided postcards arriving from abroad should not be taxed in Sweden unless they had tax marks from the sending country. Before April 1905, incoming divided cards could be taxed even if they arrived without T marks, according to the UPU rule about 'obvious error', but this was not common.



➤ British India to Sweden: Calcutta 1 September 1904

> Sea Post Office A 3 September 1904

Djursholm 20 September 1904

Foreign postcard rate: 1 anna (letter rate was $2^{1/2}$ annas)

[T] No Indian tax marks

[T] Sweden: 'Lösen 24 öre' (double deficiency)

§§ Letter rate required prior to bilateral agreement 11 August 1906.

Tax Marks on Arrival Postcard Rate, Taxed as Letters

§§ Belgium allowed divided card for inland use 1 September 1905. Before that, incoming cards with correspondence on the address side were taxed as letters, even if they arrived without tax marks.



- ➤ France to Belgium: Gérardmer 30 August 1905 Spa 31 August 1905 ☐ Foreign postcard rate: 10 centimes (letter rate was 25 centimes)
 - [T] No French tax marks
- [T] Belgium: T, 30 (centimes due) and postage due stamps (double deficiency)

 Taxed in Belgium the day before divided cards were allowed.



- ➤ Germany to Belgium: Stuttgart 3 August 1905 Middelkerke 4 August 1905 ■ Foreign postcard rate: 10 pfennig (letter rate was 20 pfennig)
- [T] No German tax marks; [T] Belgium: 25 cts postage due stamps (double deficiency)

4.6 Postage Due CGH to Norway • Martinique to Canada

Tax Marks in Transit Applied in the UK and the US

UPU regulations did not clearly state whether tax marks could be applied in transit through a third country. However, available material from a number of countries shows that this happened, but that such tax marks were sometimes ignored on arrival – possibly because the postal authorities in the transit country did not have correct information about the rules and practices of the other countries involved.

➤ Cape of Good Hope to Norway:

Port Elizabeth 4 January 1904 Kristiania

26 January 1904

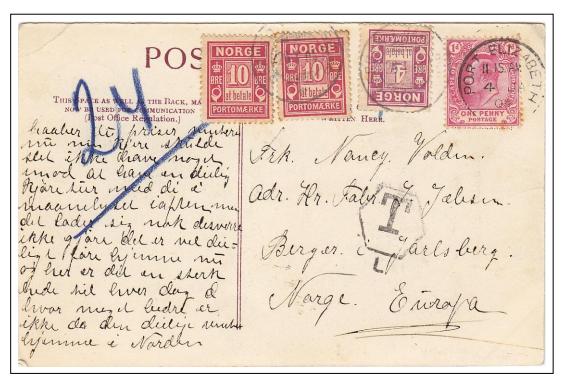
Berger i Jarlsberg 26 January 1904

Postcard rate: 1 penny (letter rate was 2½ pence)

[T] CGH: No tax marks

[T] UK: T (London) and 15 (cts deficiency, under 4 øre postage due stamp)

[T] Norway: 24 (øre, double deficiency) and postage due stamps



§§ The UK is known to have applied tax marks on mail in transit, mostly to or from its colonies. In this case, that was correct as divided cards between the Cape Colony and Norway were not accepted until 14 June 1906, according to a Norwegian postal circular. When the card arrived in Norway, the addressee therefore had to pay postage due.



➤ Martinique to Canada: Fort de France

> 1 May 1906 Yarmouth NS 21 May 1906

Foreign postcard rate:
10 centimes (letter rate
was 25 centimes)

[T] Martinique: No tax marks

[T] United States: Collect postage 6 cents (corresponding to double deficiency)

> [T] Canada: No tax marks

§§ The US also applied tax marks on transit mail at times. According to the *Journal Officiel de la Martinique*, this card should have been accepted at the postcard rate, as an agreement between France and Canada from May 1904 also applied to the French colonies. It is not clear whether postage due was charged on arrival in Canada.

4.6 Postage DueHungary to Brazil • Denmark to Congo

Tax Marks in Transit Applied in Germany

§§ According to German postal circulars, divided postcards could not be sent outside Europe until 4 September 1906. Prior to that date, the German post seemingly also applied tax marks on all divided cards to non-European countries in transit, regardless of the regulations of sending and destination countries.

➤ Hungary to Brazil:

Budapest 25 August 1906 Succursal (Rio de Janeiro) 19 September 1906

Foreign postcard rate: 10 fillér (letter rate was 25 fillér)

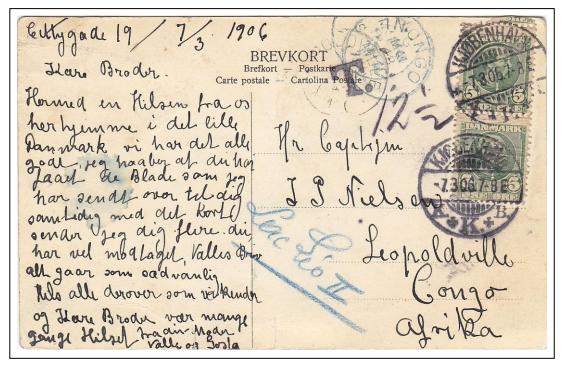
[T] Hungary: No tax marks

[T] Germany: T (partly covered by the 200 réis due stamp; no visible note about deficiency)

[T] Brazil: 240 (réis due) and postage due stamps (taxed as letter)



§§ There is no recorded agreement between Hungary and Brazil. However, according to UPU circulars from late 1905 and early 1906, Hungary had taken a unilateral decision not to apply tax marks on any outgoing divided postcards and Brazil had taken a unilateral decision not to surcharge incoming divided cards that arrived without tax marks. Consequently, this card was taxed as a letter only because of the German practice to apply T marks in transit.



➤ Denmark to Congo: Kjøbenhavn 7 March 1906 Léopoldville XX April 1906 Inongo 18 May 1906

> Foreign postcard rate: 10 øre (letter rate was 20 øre)

> > [T] Denmark: No tax marks

[T] Germany: T and 12½ (centimes deficiency)

[T] Congo: No tax marks

§§ No bilateral agreement with Congo is reported in Danish postal circulars, so in this case the German post was right in applying tax marks. Yet there is no indication that postage due was charged in Congo.

4.6 Postage Due

Denmark to Egypt • Austria to the US

Tax Marks in Transit Applied in Germany

§§ German tax marks applied in transit probably caused a good deal of additional confusion among postal staff and correspondents around the world. In some cases, they were deleted on arrival, due to bilateral agreements or unilateral decisions.

➤ Denmark to Egypt:

Kjøbenhavn 9 April 1906 to Cairo

Foreign postcard rate: 10 øre

[T] Denmark: No tax marks

[T] Germany: T and 12½ (taxed as an underpaid letter)

[T] Egypt: Tax marks deleted and no postage due charged from the recipient



§§ A bilateral agreement between Denmark and Egypt was in force since 29 January 1906. Consequently, postcard rate was sufficient for this card and no postage due was charged on arrival.



- ➤ Austria to the US: Madonna di Campiglio 2 August 1906 to Atlantic City NJ
 - Foreign postcard rate: 10 heller (letter rate was 25 heller)
- [T] Austria: No tax marks
- [T] Germany: T and 12½, changed to 1/15 (cts)

[T] US: All tax marks deleted and no postage due charged on arrival

§§ This is one complicated: Austria struck no tax marks on divided cards sent abroad according to a unilateral decision from 28 February 1905. Germany applied tax marks on transit mail to non-European destinations prior to 4 September 1906, regardless of such decisions. By mistake, the German post first indicated the difference between foreign postcard and letter rate from Germany (12½ cts), but this was later changed to 1/15 (indicating a 15 cts deficiency according to Austrian postal rates). Yet the US had made a unilateral decision, 28 June 1906, to abstain from charging postage due for divided cards from abroad, even if they arrived with tax marks.

4.7 Postage DueUK to Finland • Switzerland to Russia

Tax Marks Ignored on Arrival Due to Unilateral Decisions

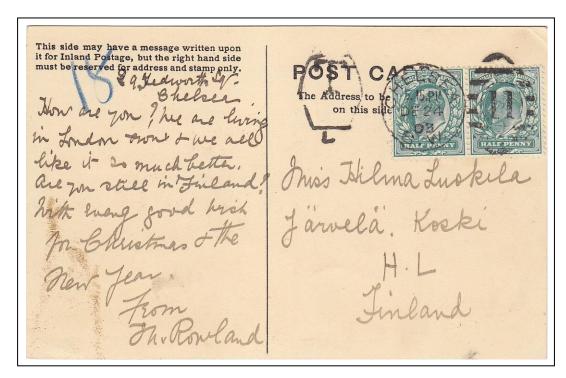
§§ Some countries made unilateral decisions not to charge postage due for incoming divided postcards, even if they arrived with tax marks from the sending country. An early example is Russia, where a postal circular dated 10 [23] December 1903 stated that divided cards arriving from other countries should be accepted at postcard rate. A later circular explicitly confirmed that tax marks from the sending country should be ignored.

➤ United Kingdom to Finland (which at this time belonged to Russia): Chelsea 24 December 1903 to Koski

Foreign postcard rate: 1 penny (letter rate was $2^{1/2}$ pence)

[T] UK: T (L for London) and 15 (centimes deficiency)

[T] No postage due charged on arrival



§§ This card is an extremely early example of a divided card accepted at the postcard rate in international mail exchange due to a unilateral decision by a national postal authority. The Russian decision from December 1903 made reference to requests from foreign postal administrations to accept divided postcards. Most likely, this referred to a letter from the French post with such a request, sent out in early December 1903 to several different countries. Most countries took some time to answer, and it was not until May 1904 that the French post announced a first set of bilateral agreements. But in the case of Russia, a unilateral decision anticipated the bilateral agreement.



- Switzerland to Russia:

 Zürich
 23 June 1904

 Sosnowice
 12 [25] June 1904
- Foreign postcard rate:
 10 centimes (letter rate
 was 25 centimes)
- [T] Switzerland: T and 15 (centimes deficiency)
 - [T] No postage due charged on arrival

4.7 Postage DueVictoria and Newfoundland to the US

Tax Marks Ignored on Arrival Due to Unilateral Decisions

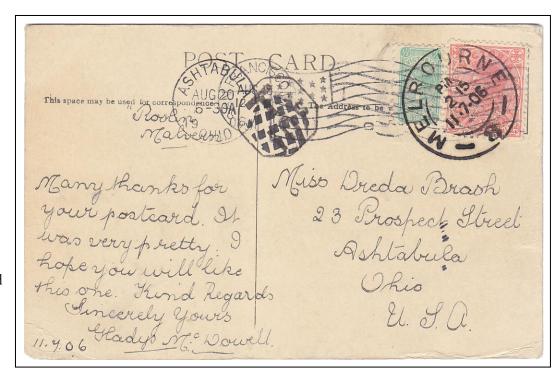
§§ An order of the US Postmaster General, dated 28 June 1906 and published in the *Daily Postal Bulletin* the following day, said that divided cards arriving from abroad should be allowed at the postcard rate. The result of this unilateral decision was that tax marks from sending countries were ignored.

➤ Victoria to the US: Melbourne 11 July 1906 San Francisco CA 15 August 1906 Ashtabula OH 20 August 1906

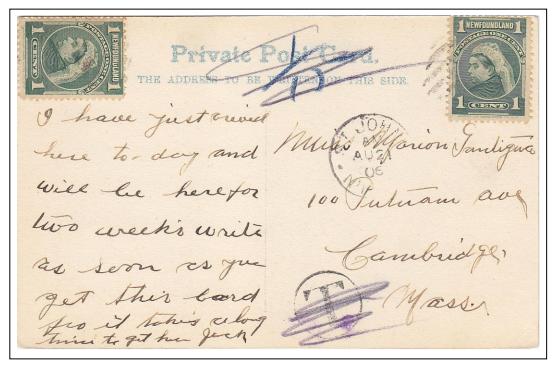
Foreign postcard rate: 1½ pence (letter rate was 2½ pence)

[T] Victoria: T 10 (centimes deficiency)

[T] Tax mark cancelled and no postage due charged on arrival



IT IS HEREBY ORDERED that post cards bearing a message upon the left-half of the front – the right-half being reserved for the address – which may be contained in mails hereafter received in the United States from other countries, shall be considered and treated as post cards; and when postage at the rate applicable to post cards in international mails has been prepaid thereon in full, shall be delivered to addressees without additional charge for postage. Geo. B. Cortelyou, Postmaster General (*Daily Postal Bulletin*, 29 June, 1906)



Newfoundland to the US: St. John's 21 August 1906 to Cambridge MA

2 cents postage (letter rate was 5 cents)

[T] Newfoundland: T and 1/15 (taxed as letter, 1st weight class, and 15 centimes deficiency)

[T] Tax marks cancelled and no postage due charged on arrival

§§ There are no recorded agreements between the US and Australia or Newfoundland. Instead, the tax marks on these two cards were cancelled due to the unilateral decision taken by the US.