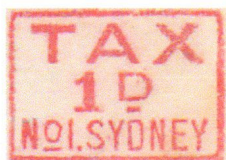


Sydney GPO domestic tax marks 1931-1957



Purpose

To illustrate the little known or recorded details about these **scarce** mail markings. This exhibit is drawn from a 20 yr collection of 56 of the 82 covers recorded in that time, from all sources.

All recorded styles are shown.

History

Before 1930 in the Sydney GPO, there were 4 sections, where underpaid or shortpaid mail were handled by a taxing officer and surcharged with a tax implement which differed from these. The GPO was reorganised in 1930 and 2 new sections were created for Central (Railway) Square and City section. Each floor was issued implements valued 1d, 2d, 3d, 4d and undenominated for all other rates. PO documentation has been found showing a further requisition of implements but only one late use 5d has been recorded. The use of postage due stamps was phased out from 1961 and this form of marking is not recorded after 1957.

Plan

The markings are primarily coded according to the floor of the GPO on which they were used. The exhibit has been laid out in that manner. (As per the ACCC bulletin mentioned below)

Floor 1 - No1 Sydney – Country letters and newspapers

Floor 2 - No2 Sydney – Suburban, Interstate and overseas

Floor 3 - No3 Sydney – City section

Floor 4 – No4 Sydney - Central (Railway) Square

Photo taken by the exhibitor of some implements now held at the Powerhouse Museum in Sydney



Bibliography

T for Tax by D J Collyer & R C Peck and updates by Patrick Reid and the exhibitor
ACCC bulletin December 2005 and National Archives series C3994/1 item 223 sourced by Richard Peck

Country letters - A short set of implements existed and additional values of 3½d and 8d were requisitioned but have not been sighted and are not in the museum.

Country newspapers - a set of 1d to 8d in 1d increments was requisitioned but have not been seen and are not in the museum.



1d

24th Aug 1937 From Panama. Taxed as 1cent due. Converted to 1d



20th Mar 1937 Germany to Barraba NSW

The above covers are the **only recorded usage** of this tax mark



2d

Australian stamp invalid for postage shown by blue crayon.

21st Nov 1934 from Samoa. Taxed as 25 cents due. Converted incorrectly to 2d instead of 3d. Postage due paid at Tirrikiba which was renamed Mayfield East post office on 1/8/1952.



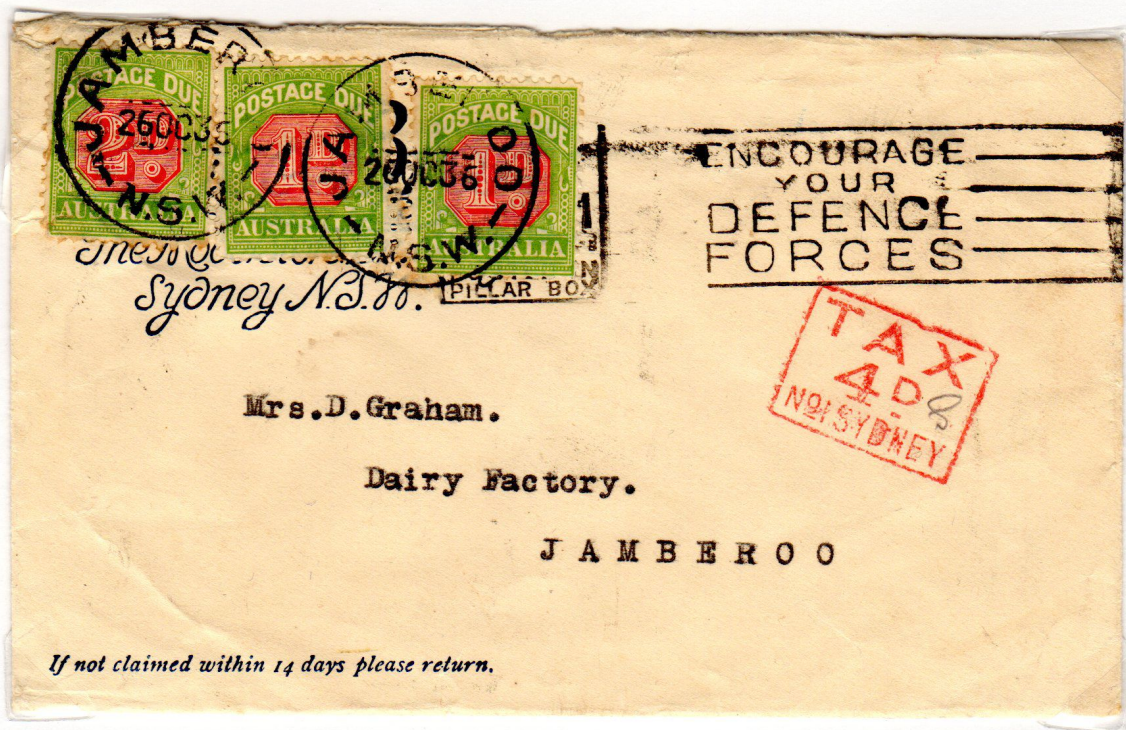
5th Mar 1938? from Argentina, taxed as 10c deficient and doubled. Tax rate of 8.33c converts to 2.4d so rounded to 2½d. Only recorded use of mss upgrade of denominated. The Undenominated implement that should have been used is not seen until the 1940's

3d



20th Feb 1942 Sydney – Unpaid commercial, of 1d postage + 1/2d war tax, doubled to 3d.

4d



Oct 1936 from Sydney. 2d country letter rate unpaid so taxed double deficiency of 4d
Only 2 examples of the 4d mark have been recorded

Undenominated



27th Feb 1942 from
Darlington,
County Durham UK.

On arrival in Sydney it was
deemed 3d shortpaid
(registration fee) and taxed
6d.
Payment made with 2 strips
of 3 x 1d postage dues on
reverse



12th Aug 1941 OAS
RAF? EA/APO 2 airmail
from Nairobi, Kenya to
Goulburn NSW
Airmail rate was 2/85c
Short by 1/55c, doubled
T2/310c = 31d = 2/7d
Mixed use of PD's
1931-6 and 1938.

These are the ONLY 2 recorded examples of this undenominated No.1 Sydney tax box.

This was a newly created section as a requisition was sent for a full set comprising 1d, 2d, 3d, 3½d and 4d to 8d plus undenominated, but the ones shown in this exhibit are the only values recorded.

1d



23rd Aug 1934 from Wallis & Futuna.

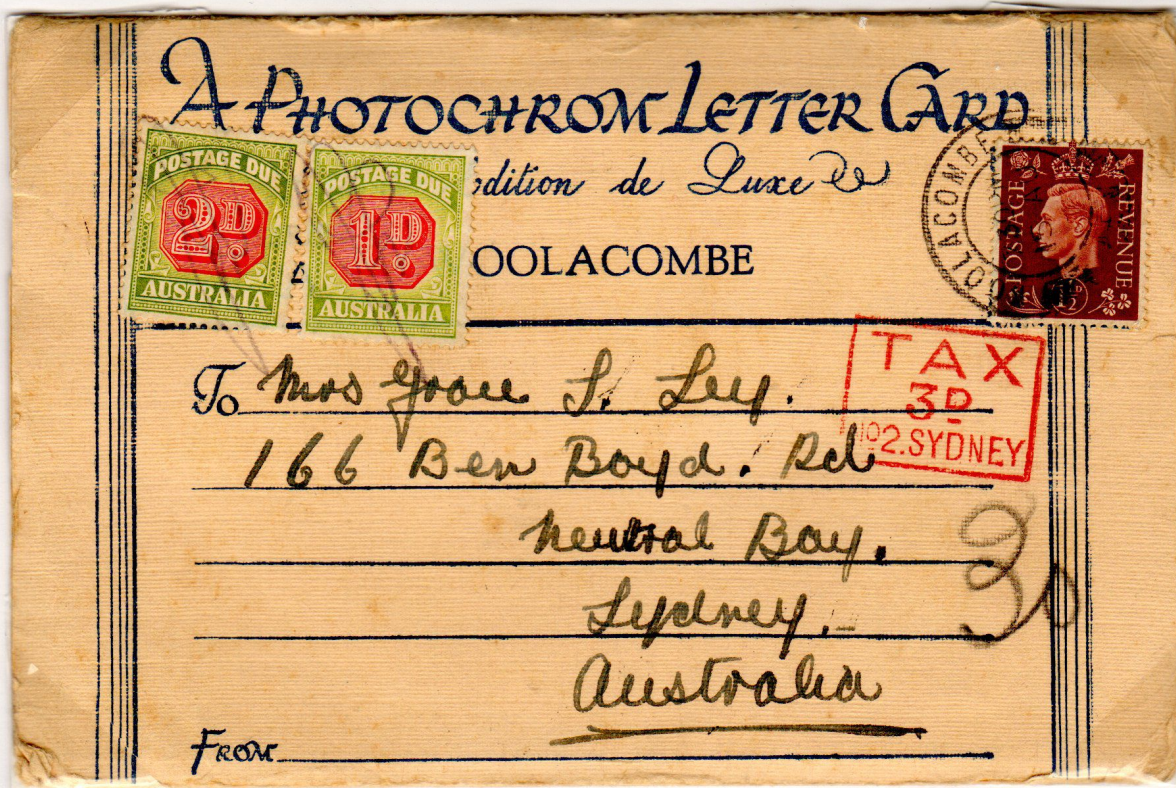
Wallis 'T' denoting shortpaid and deemed in Australia as ½d short and doubled to 1d due.

2d



19th Aug 1937 unpaid advertising cover posted in Sydney and taxed double the 1d rate.

3d



15th Aug 1939 UK to Sydney. Underpaid by 1½d, doubled and taxed 3d
Postally used Pictorial letter cards rarely seen. Note Pencilled mss 30(c) denoting tax.



23rd Aug 1946 USA to Sydney. Underpaid by 1½d and taxed double of 3d
US tax of 20c correctly converted to 3d at taxing rate of 1d = 6 2/3c.
The **only example recorded** of these marks struck in black. The change to purple ink commenced 1946.

4d



15th Mar 1933 from Sydney suburban box, unpaid so taxed 4d for double deficiency.

Undenominated



Feb 1947 from Gold Coast Africa. taxed as being 1/2d underpaid and doubled.

Undenominated



19th Jan 1939 UK redirected to Sydney
 Hand stamp on reverse denotes 1½d per ½ ounce. 1½d tax not doubled
 (Weight factor 2/15 – centimes, no fine applied)



6th Jul 1939 from Canada to Sydney. T90 indicates a deficit of 4½d which has been doubled.

The receiving room was located on this floor. Probably for town mail.
No additional implements were requisitioned for this section.

1d



20th April 1938 Town Mail

2d



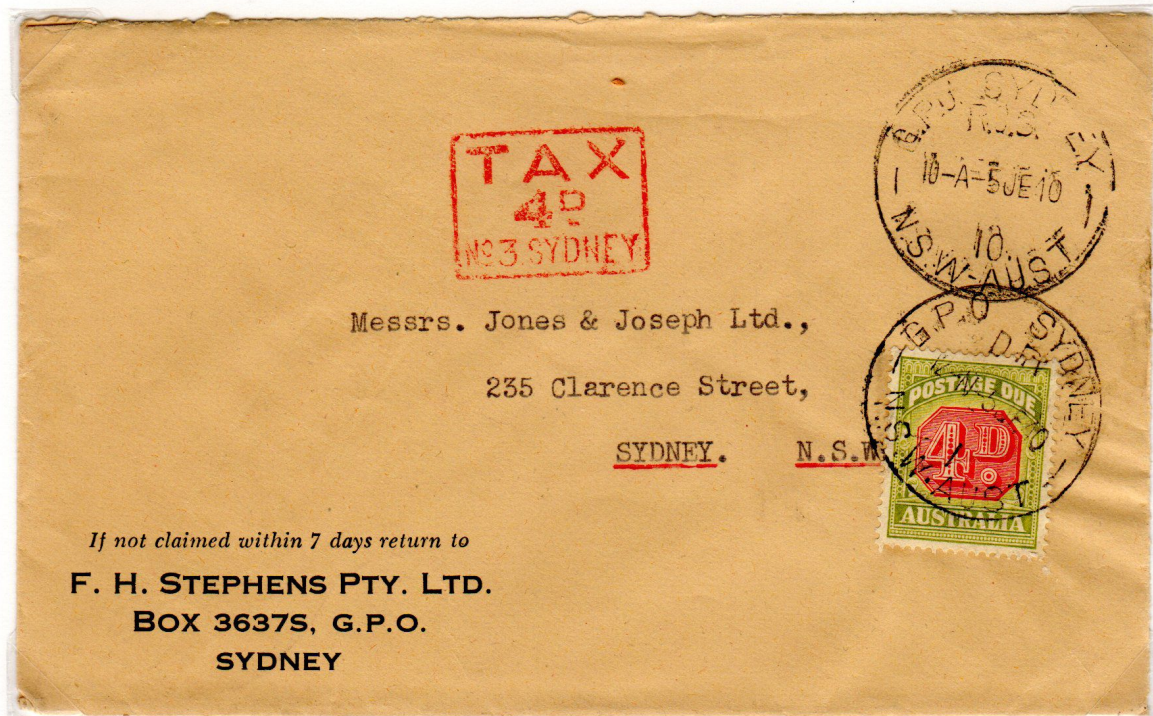
7th Sep 1939 Advertising cover posted in Sydney. 1d short so taxed double.

3d



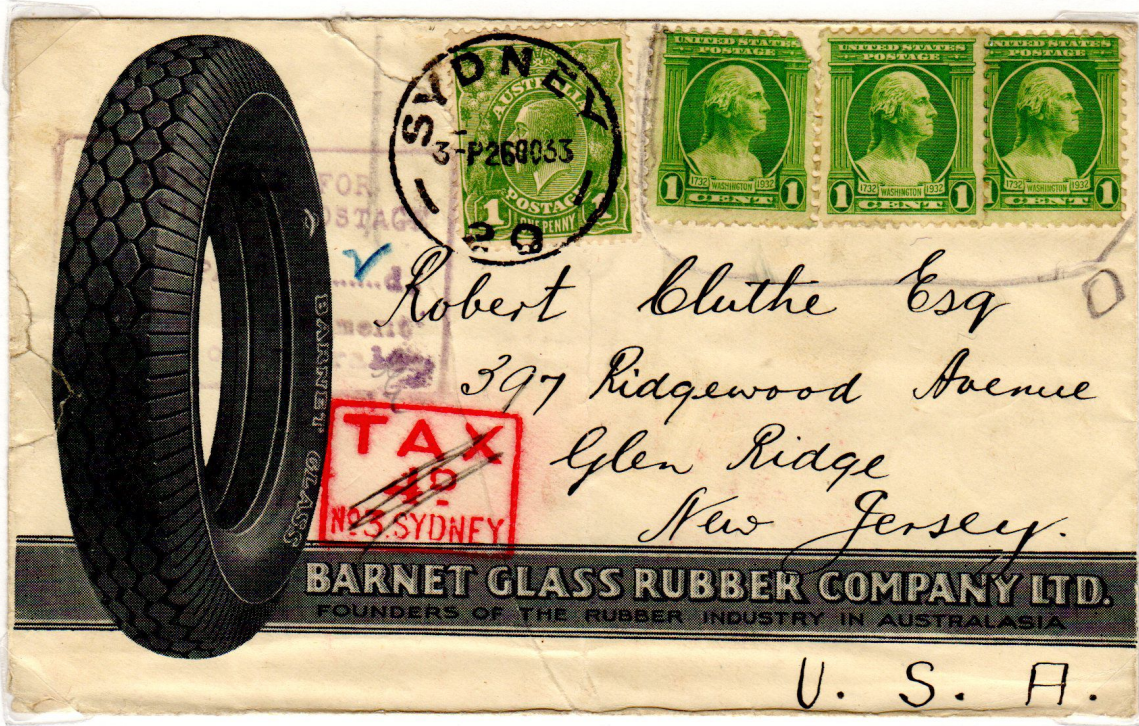
11th June 1941 Sydney GPO, RCS to Melbourne, Vic.
 Stationery cut outs (pencilled box) were not valid for use after January 1903

4d



5th June 1940 commercial cover posted in Sydney unstamped, taxed double.

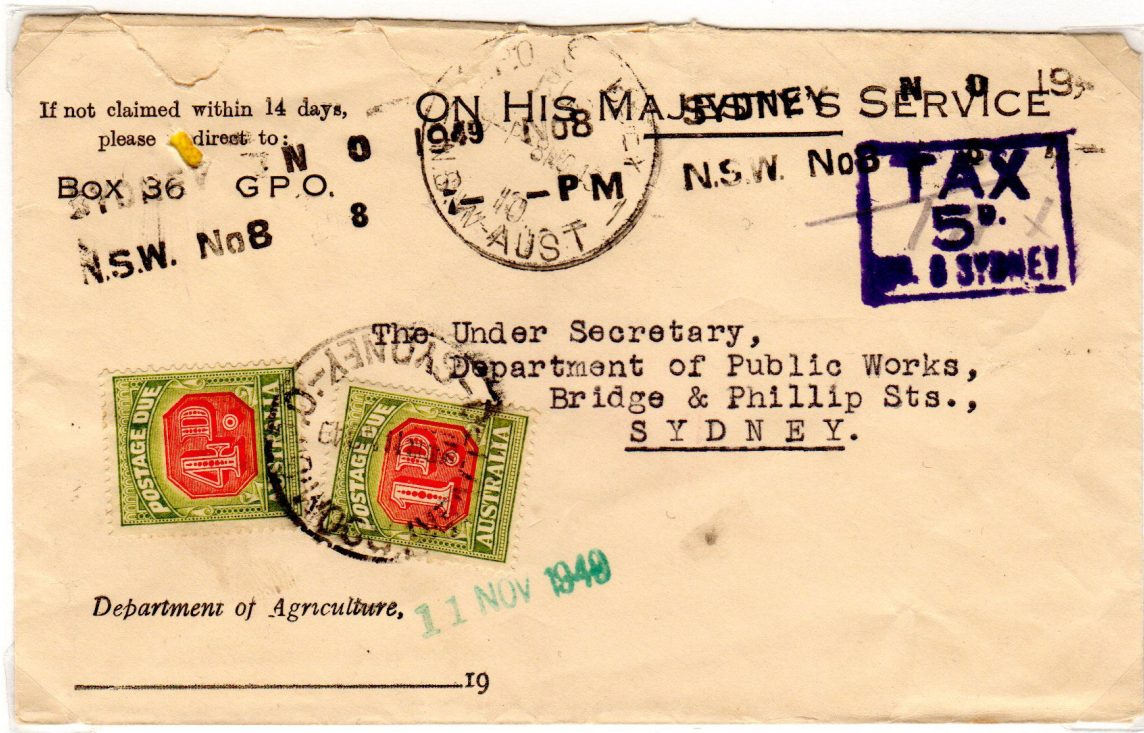
4d



26th Oct 1933 Sydney to USA. Foreign stamps invalid so 2d short of the 3d rate.
 It seems the base 2d has been overlooked in this complicated payment.

Note the purple handstamp saying returned for extra postage hence the taxing crossed out.

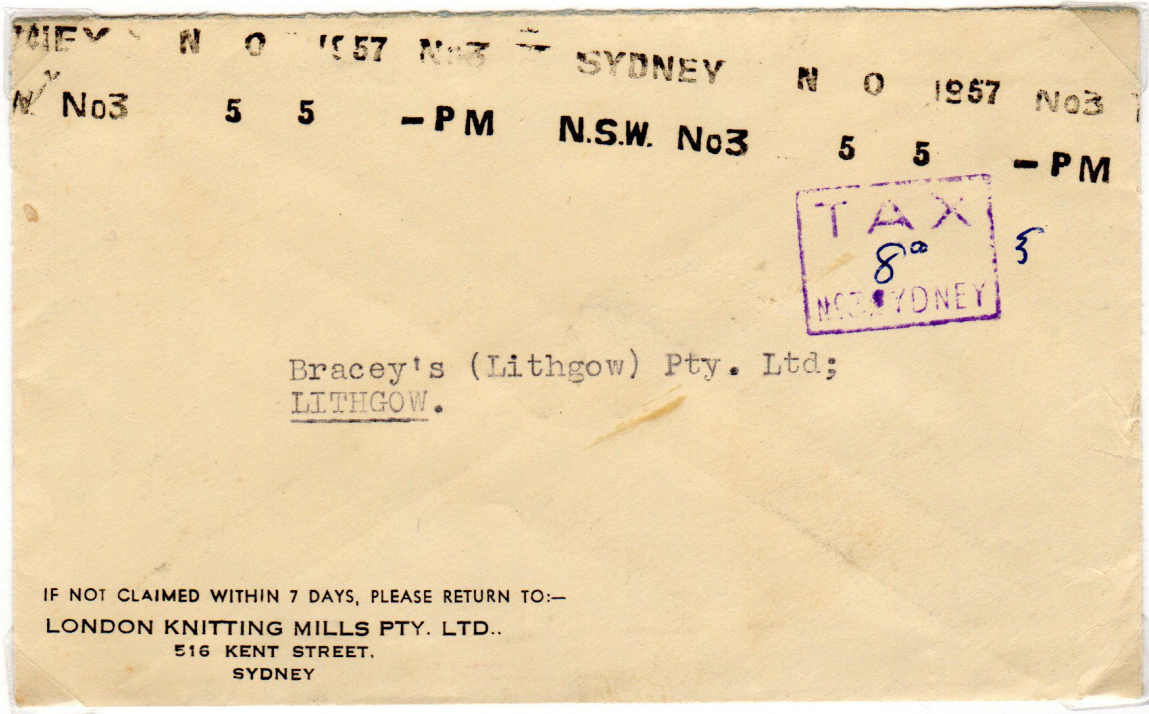
5d



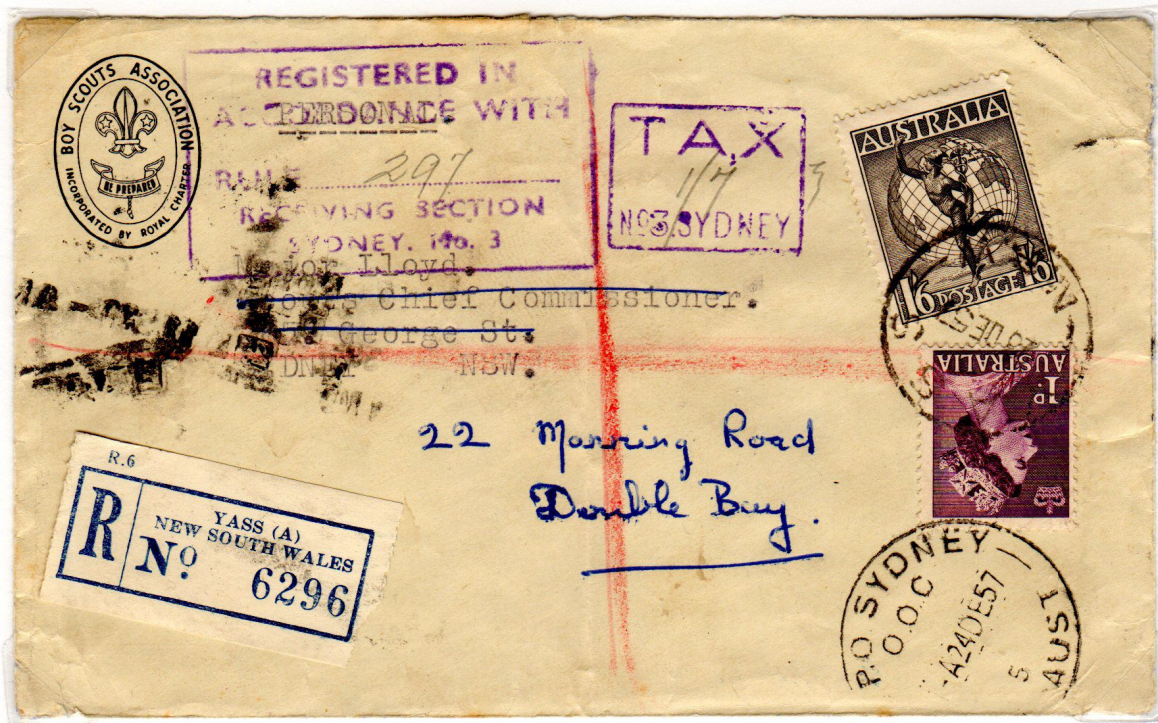
8th Nov 1949 from Sydney GPO. Unstamped (2½ rate) and taxed double deficiency of 5d.

Only 1 other blurred impression of this mark is recorded by T for Tax where it was claimed to be No8 Sydney but exhibitors research shows it has to be No3 Sydney because the code referred to the floor at the GPO which only had 4 floors and the exhibitor has now located a 3d shown earlier which is a different shape numeral to this.

Undenominated



3rd Nov 1957 Sydney unstamped (4d rate) and taxed double the deficiency
The PMG changed the colour of their tax markings from red to purple progressively from 1946-1949.



23rd Dec 1957 Officially Registered, Yass to Sydney – Rule 297
Redirected and taxed at original postage of 1/7d (4d post + 1/3d reg) – no fine
This cover is the latest recorded use of any of these boxed tax marks

Undenominated



19th Nov 1931 Sydney to UK and return 5 x 2d PD's on reverse
Returning (on back) UK to Australia rate of 2½d x 2 = 5d unpaid so doubled to 10d

Undenominated



Strike taken from implement in the museum and illustrated in T for Tax. No covers are known.

Mail from Central Railway (Parcel Post Office) late fee office was sorted on this (Mansard - loft) 4th floor. A new section called Central (Railway) Square was created in 1930 but there is no record known of a requisition for any implements so this one may have already been available or came afterwards.
The No.4 implement was handed in when the Railway late fee office was closed and now resides in the museum, however it has never been recorded on cover.

T for Tax only records **one example** of this mark but with 4d value. This cover was found during a search by the exhibitor of Rod Perry's million covers and opens the possibility that further values exist but have not yet been recorded.



6th Nov 1935 posted in Sydney unstamped so taxed double.

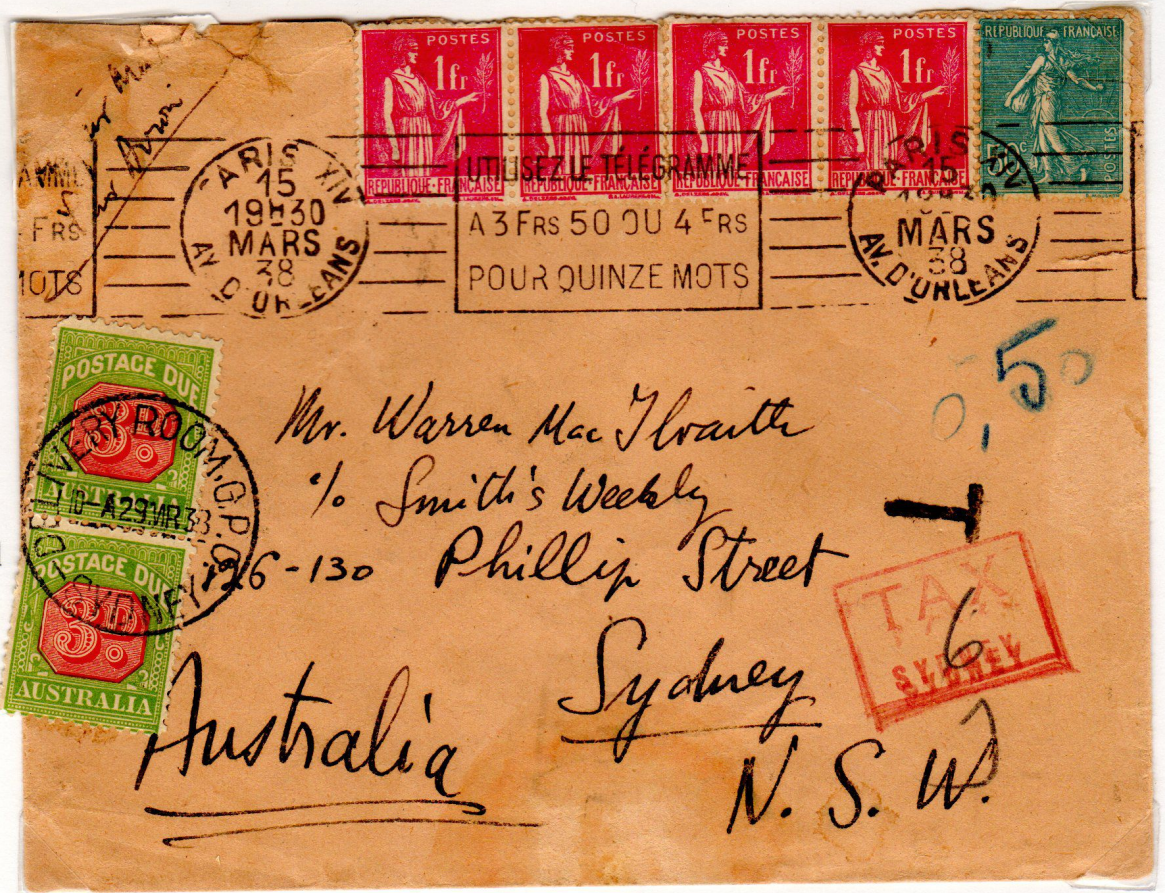
This taxing implement shows no floor number. **All 3 examples recorded are shown.**



28th Sep 1937 Airmail UK to ship in Sydney, 2 x 3d Postage dues on reverse.



Rabat,
French Morocco
To Sydney
Rec'd 13th Dec 1937
This 3d PD is
very rare on cover



29th Mar 1938 airmail
France to Sydney.
T50c at rate of
1d = 8 1/3c = 6d

The delivery room was probably on the ground floor as it is not mentioned in requisition orders for other sections.
Postage due stamps were phased out from 1961 and none of these marks are known after 1957.