

# **The Scottish Additional Half Penny Mail Tax Synopsis**

## **Title and Treatment**

The exhibit describes the markings used on selected covers which advance the story of where, why and how the mail tax worked as well as areas exempt from the tax. Relevant routing and rate information is included but is not the primary focus.

## **Importance**

This exhibit aims to advance the understanding of this first tax of its kind: there was no mail tax in England, Wales or Ireland before this tax.

## **Knowledge, Study & Research**

Most postmark or Scottish postal history books give short explanations of the tax. Only two other exhibits of this material are known, and the area is not well studied beyond the markings themselves.

Research to complete this work entailed a widely encompassing study of philatelic literature as well as newspapers and postal regulations, to provide the detailed explanation of how and where the tax was applied. Primary research included toll road advertisements, used to indicate when and where mails entered the Scottish toll road system. This provided understanding of the limitations of the program and its unintended consequences. Secondary research helped with markings themselves.

## **Completeness**

Drawn from a collection more than three times the size shown, the exhibit is not an album of "one of each." Markings are shown with representative completeness and selected to show the more difficult markings. The entire spectrum of types are shown as well as color varieties in markings. As a whole this exhibit is among or the most complete now assembled and the only known to explain the workings of the tax.

## **Rarity**

The exhibit contains the significant rare markings of the Scottish Mail Tax which are indicated with maroon boxed for rarity scale G on Hodgson's A-G scale. Unusual uses are also maroon boxed and described.

## **Condition**

This is also very old mail, so condition issues exist. The post office required that the ½d rate be marked. This was an additional step. Strikes are haphazard in placement, handstamps often in worn condition. For the exhibit, care has been taken to show better strikes yet still show the representative use.

## **Organization**

Introduction describes the tax, how the tax worked and details unusual circumstances where the tax applied, just once.. Organization then is by town, chronological

by marking. The progression indicates markings moving from large format to small over time. The exhibit ends with circumstances where mail was never taxed during the tax period. Finally, the exhibit and tax ends in 1839.

## **What you will find**

- ♦ A lot of mail to and from England—England was the economic engine, investor and trade partner for Scotland, plus ten times its size in population.
- ♦ Many marks look similar, but are not. Use is from many towns without strict uniformity of devices.

## **Framing the Larger Story —**

### **What Didn't Work & Unintended Consequences For the Post Office**

- ♦ The post office collected far less than tax it paid roadway owners for use of toll roads. The ½d mail tax did not cover its costs of tolls.
- ♦ Efficiency of the Post—work of applying handstamps
- ♦ Clarity of the rate markings—largest markings at time were for only ½d of the entire posting cost.
- ♦ Degraded service—mail carriages were sometimes replaced by horse post to avoid the toll.

### **For the Public**

- ♦ Burden on the Scots, who already paid high postal rates to additionally pay the mail tax.
- ♦ Roadway maintenance & development delayed.
- ♦ Traveling public lost mail coaches which had provided transportation for the public as well.

### **For the Turnpike Trustees & Roads**

- ♦ Funds for the turnpike investors were not sufficient to encourage development of more roadways.

**Conclusion**—Uniform Four Penny and Penny Post.

## **References Consulted**

- Scottish Additional Half Penny Mail Tax, Hodgson & Sedgewick.  
Great Britain Post Roads, Post Towns and Postal Rates, Robertson.  
Surcharged Mail of the British Isles, & Scotland Postmarks Mackay.  
Postal Markings of Scotland to 1840  
2nd Edition, Auckland.

**A. The Tax**

**Background:**

Before pavement, early roads were expensive to keep in good condition. Turnpike Trusts collected tolls to offset costs to keep roads repaired. Mail Coaches were exempted from the toll by law since 1785 (25 Geo. 3 cap 57).

# ***PUBLIC ROADS.***

## **NOTICE.**

**THE TRUSTEES** for the **HIGH ROADS** in the County of **EDINBURGH**, hereby give Notice to all concerned, That, by the Act of 4 Geo. IV. cap. 49, intituled, an Act for Regulating **TURNPIKE ROADS** in **SCOTLAND**, the following matters are specially Regulated, and the same will be strictly enforced from and after this date.

Actual Turnpike Posting at 50%, Oversized Original on Reverse

Turnpike Trustees had considerable power, and they won the right to collect tolls from the Post. Instead of stopping Mail Coaches to pay the toll, the Scottish Post Office made annual payments of £5,000 to the Turnpike Trustees for actual toll charges. The £5,000 amount was an estimate the Post Office established. The ½d mail tax collected was to *recoup the £5,000* payment.

**Perspective:** 🔍

**Why Scotland?**

- ◆ **Scottish Mail Volume:** Less than 10% of that of England, it was a smaller test case.
- ◆ **Road Condition:** Fewer roads and poor conditions
- ◆ **Turnpike Trustees** had power over roads.

**Why the LARGE markings?**

- ◆ **First Mail Tax:** It was new and the Post Office wanted to ensure the tax was collected.
- ◆ **Post Office** wanted their £5,000 back.
- ◆ **Unpaid Mail:** To clearly indicate payment due on receipt.

**Small Cover & Large ½d Marking**



11 August, 1815 Edinburgh to Lauder. Little room for rate, 6 ½d unpaid.

# **ROADS.**

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## **NOTICE.**

IN the County of EDINBURGH, hereby  
by the Act of 4 Geo. IV. cap. 49, intituled  
THE ROADS in SCOTLAND, the following  
and the same will be strictly enforced

# The Additional Half Penny Mail Coach Tax in Scotland 1813-1839

Add!  
1  
2

## Exhibit Purpose

A postal history exhibit that describes the complex ways the mail tax worked and shows the change in handstamps used.

## Background

Mail carriages had long been exempt from tolls. After roadway owners protested, the exemption was eliminated for Scotland only. Beginning June 8, 1813, all mail to Scotland that traveled on four wheel mail coaches on toll roads was to be taxed. The mail tax was abolished in 1839 when rates changed.

## Handstamps of England & Ireland

Major post offices in England and Ireland used the 1/2d handstamp on mail they processed and sent to Scotland with routing on the toll roads.

## Handstamps of Scotland

Major cities of Edinburgh, Leith and Glasgow used distinctive handstamps like their counterparts in England. Smaller post offices used manuscript markings at first.

## Importance

This was the first tax of its kind. While some markings are often seen, many are deceptively difficult.

Early markings and those from remote towns reveal the most information about the operation of the system, which can be understood only when studied in conjunction with the typical markings.

The exhibit is highly complete and presents many rare markings. It is the only exhibit of its type.




**Early Use:** 12 July, 1813 London to Edinburgh 1/1 1/2d including the 1/2d Mail Tax.

## Plan of Exhibit

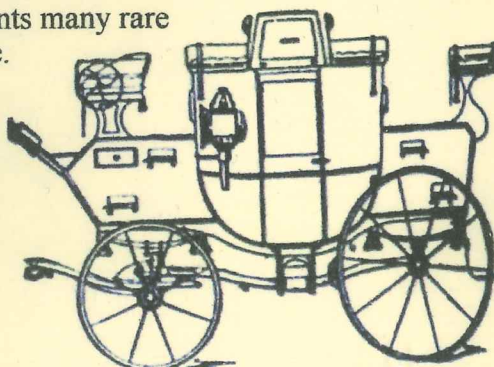
- I. Introduction of the Halfpenny Mail Tax
- II. How the Tax Worked
- III. Handstamps of England & Ireland
- IV. Handstamps of Scotland
- V. Exemptions from the Mail Tax
- VI. The End of the Mail Tax

Significant items boxed in maroon.

 Perspective & Research



The 1/2d coin



The Mail Carriage metal wheels rutted Scottish roads.



Mail Coach token

# I. Introduction

# Background, Perspective & Consequences of the Tax

## A. The Tax

### Mail Tax Burden on Scots

Letters cost more to send for Scots—rates were charged by distance. Mail crossed from Scotland to England and onward. The ½d tax added to that burden for the Scots and applied to nearly every letter:

“½d due if on any part of the journey the mail was carried on a mail coach, for even one mile.”



6 October, 1814 Edinburgh to Pittenweem, 7½d unpaid. Personal letter.

### Who Sent Letters:

- ◆ Businesses
- ◆ Law Firms
- ◆ Banks

Personal letters seldom found

**What is a ½d?** - a half pence, a ha'penny

A half pence, twelve pence made a shilling, and twenty shillings to a pound.

### How Much is That?

Charles Dickens relayed in David Copperfield, the difference between happiness and misery was a half shilling. Every ha'penny counted.

### Mindset & Economics of the Scots

Tough times in the Industrial Revolution for the working man—a letter cost all that was left from a week's wages.

♪ If you have no penny, a ha'penny will do...♪  
♪ ...If you have no ha'penny, then God Bless You♪

—Christmas Hat Song


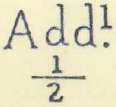

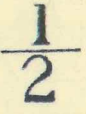
# I. Introduction

## B. Classifying the Markings

# The Additional Half Penny Handstamp

## Types of Markings

Handstamps used in England, Ireland and Scotland can be classified into four design types, which varied by location, generally getting smaller over time.

Example	Version	Variations
	Addl above 1/2 enclosed in a frame	<ul style="list-style-type: none"> <li>Vertical frame, no line under Addl and bold 1/2</li> <li>Medium vertical frame, line under Addl, fraction line slopes</li> <li>Smaller vertical frame, horizontal fraction line</li> </ul>
	Addl above 1/2 No frame	<ul style="list-style-type: none"> <li>Addl "l" shortened in most markings</li> <li>Horizontal fraction line full length of marking</li> <li>Horizontal fraction line limited &amp; smaller overall marking</li> </ul>
	1/2 Enclosed in a frame	<ul style="list-style-type: none"> <li>Wider, squared frame, fraction line rises from left to right</li> <li>Narrow frame, fraction line slope differences</li> </ul>
	1/2 Without a frame	<ul style="list-style-type: none"> <li>Horizontal fraction line</li> <li>Fraction line decends from right to left</li> </ul>

### Why the Handstamp?

To ensure tax collection.

Manuscript markings could be missed.

Mail was sent unpaid.



13 August, 1813 Kelty Bridge to London  
2/2 1/2d double rate letter unpaid. Boxed Addl 1/2d marking applied in London.

# I. Introduction

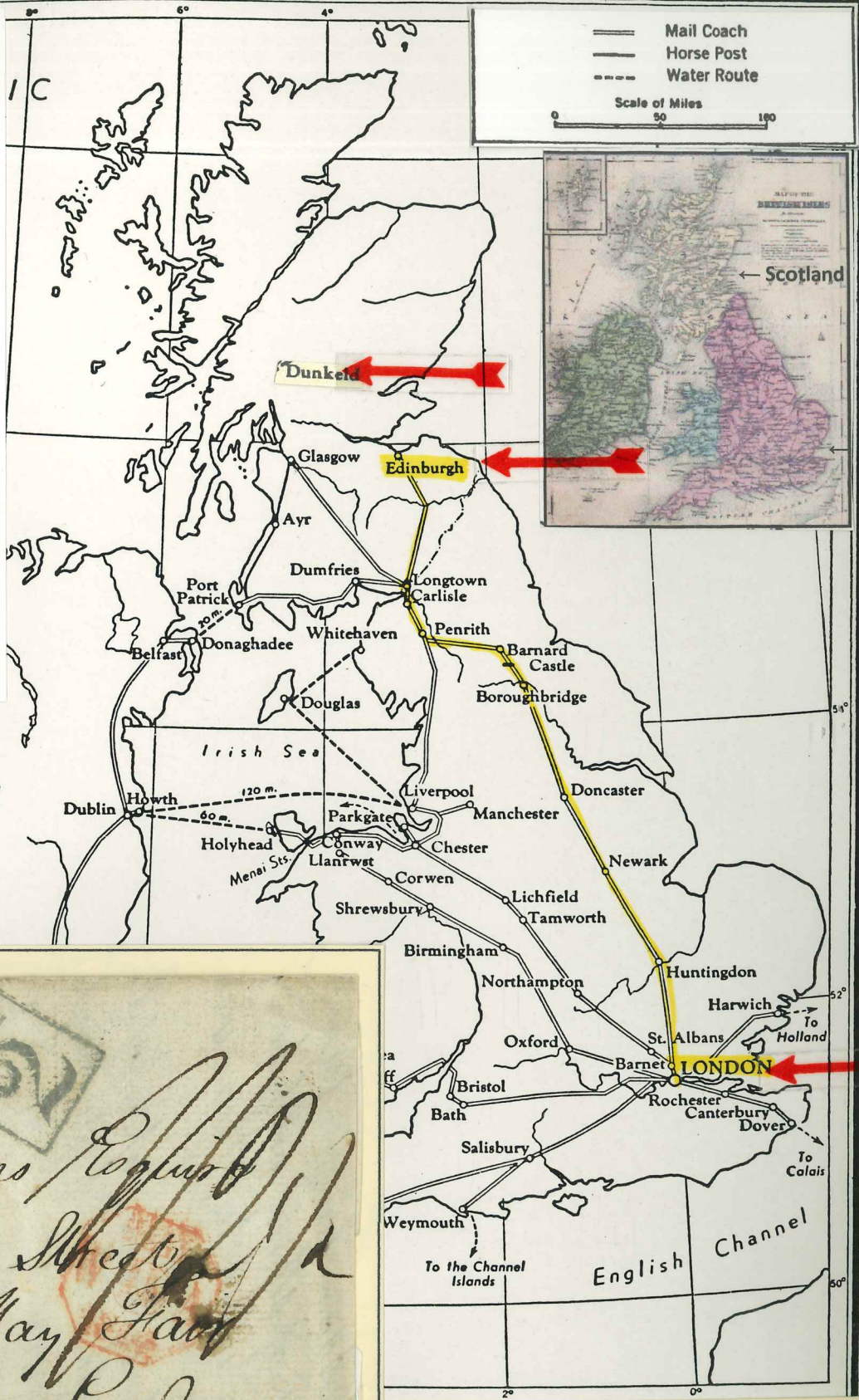
## Great Northern Road to Scotland

It cost Scots a lot to send a letter, most mail went on toll roads, adding 1/2d tax. Edinburgh to London cost 1 1/2d.

### The RATES

\*\*Per sheet\*\*

Distance	Rate
0-15 miles	4d
15-20	5d
20-30	6d
30-50	7d
50-80	8d
80-120	9d
120-170	10d
170-230	11d
230-300	1/-
300-400	1/1d
400-500	1/2d
500-600	1/3d
600-700	1/4d
Over 700	1/5d



18 May, 1814 Dunkeld to London, tax 1/2d  
Route: Great North Road, 1/2 1/2d unpaid.

## II. How the Tax Worked

### A Single Charge - Unusual Circumstances

Following the Act of Parliament 3 June, 1813, the GPO sent a directive 10 August, 1813 to Postmaster with examples of how the tax was a single charge, "to be raised *only once* on a letter."

#### A Single ½d Mail Tax Charge

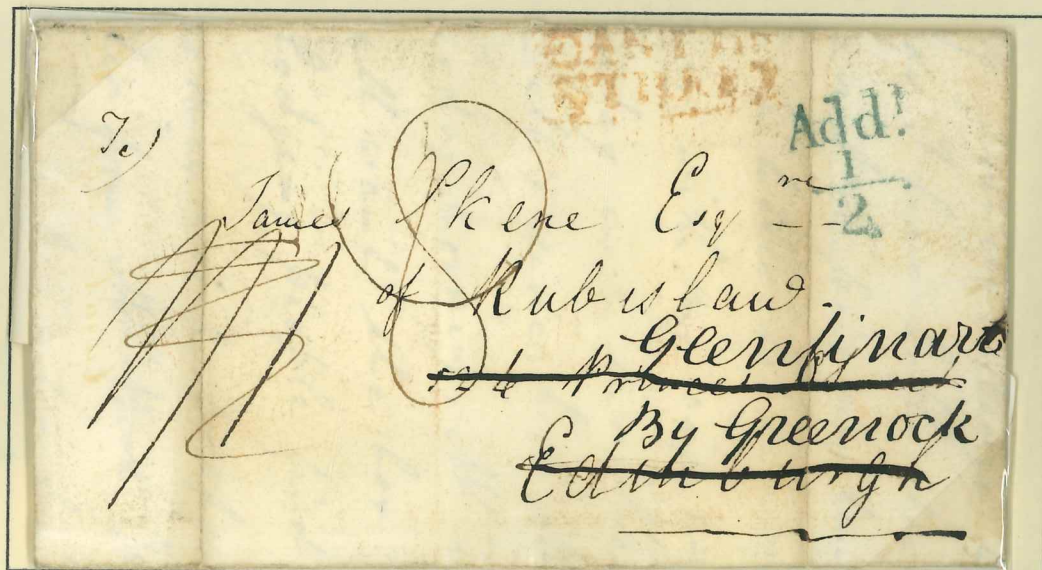
<b>Redirected Mail</b>	No Additional Tax after first ½d charge: Carried by any means including Mail Coach
<b>Missent Mail</b>	No Additional Tax after first ½d charge: Carried by any means including Mail Coach
<b>Returned Letters</b>	No charge applied on return of letter
<b>Double, Triple and other High Rated Letters</b>	Rated for Wheel Tax as single letter
<b>Pre-Paid Mail</b>	No Additional Tax after first ½d charge: Carried by any means including Mail Coach
<b>Multiple Markings</b>	Original Marking Unclear, Re marked for clarity, one charge.
<b>Manuscript Markings Only</b>	Charge of ½d, typical from smaller Scottish towns. If remarked, still single charge applied.

Add!  
 $\frac{1}{2}$

Applied at  
Berwick

18 October, 1826  
Cambridge to Edinburgh,  
1/1½d unpaid, redirected.  
1/1d marked off, 8d rerated  
for journey to Greenock.

#### Redirected Mail—Single ½d Mail Tax Applied





## II. How the Tax Worked

## Redirected Mail

### Ensuring All Postage Paid

Redirected mail to a secondary address was re-rated to incorporate the onward forwarding. However, a peculiarity of the Scottish Additional Halfpenny tax was that it was **set to be charged only once, irrespective of redirection.**

- ◆ Redirected on delivery at the original address—postage charged for two separate journeys
- ◆ Redirected by the post office, on request—postage charged for two separate journeys (P.O. notice 7 Dec 1792)

Ensuring collection of full postage due was an obvious concern on redirected mail. In Edinburgh only, a handstamp was used to alert carriers of the full postage due.

### Redirected: Only One Charge Due

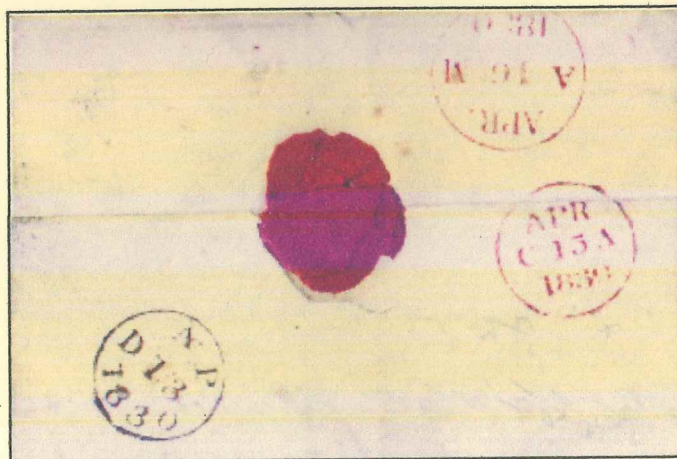
#### How it Worked:

Single ½d rate applies, marked once at London.

Postage To Edinburgh  
*NOT PAID* marking to ensure full rate payment.



13 April, 1826 London to Edinburgh, 1/1½d unpaid, redirected to Liverpool. On redirection to Liverpool, handstamped with Postage To Edinburgh *NOT PAID* marking, rerated 2/2 ½d, one ½d charge only. Crown marking used to cover 1/- rate.



On Reverse: Transits Renfrew, Edinburgh and finally Glasgow, December 14, 1826 for delivery.

Reverse at 75%

## II. How the Tax Worked

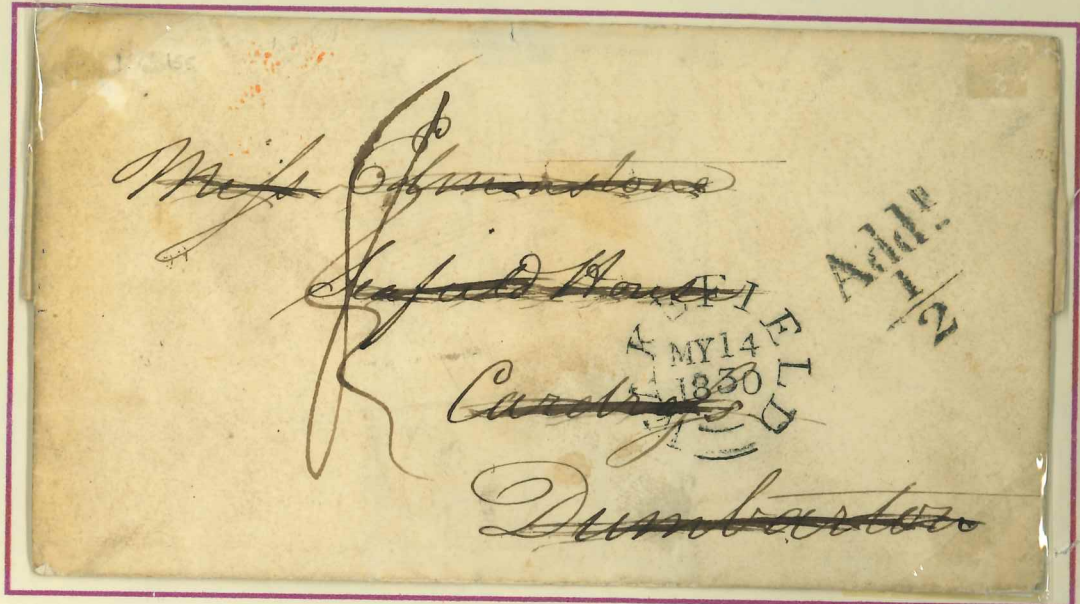
## Redirected vs. Paid and Re Mailed

Redirected mail to a secondary address was re-rated to incorporate the onward forwarding. This letter was received, paid, then re-addressed and re-mail. In the situation of re-mail, a second complete sending of a letter takes place, and a second  $\frac{1}{2}$ d tax is due.

### Paid and Retailed - A Turned Cover

#### How it Worked:

The initial rate and address are marked off. The new address and rate are indicated. **Paid and Retailed a Second  $\frac{1}{2}$ d rate applies.** →



#### Retailed a Second $\frac{1}{2}$ d rate charged →

10 May, 1830 Edinburgh to Dumbarton,  $8\frac{1}{2}$ d unpaid, paid and redirected to Wakefield, re-rated  $1\frac{1}{2}$ d. Markings applied at Edinburgh and Manchester.



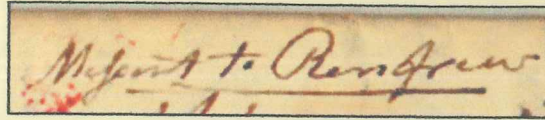
Reverse at 75%

## II. How the Tax Worked

## Missent Mail

Missent mail sent to a secondary address was re-rated to incorporate the onward forwarding. Handled like Redirected Mail, the Scottish Additional Halfpenny tax was that it was set to be charged only once, irrespective of redirection.

Redirected by the post office—postage charged for two separate journeys (P.O. notice 7 Dec 1792)



From Cover top at 100%

Manuscript "Missent to Renfrew"

### Single Charge on Missent Mail

#### Addressing Mail—

#### How it Worked:

Simplified addressing led this letter to be missent.

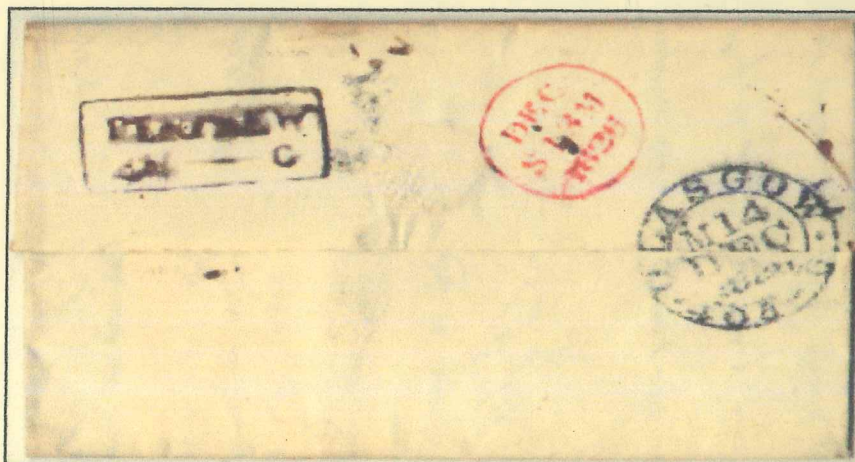
#### Upon redirection—

No additional ½d rate applies.

Missent  
marking→



13 December, 1826 Edinburgh to Renfrew, 8½d unpaid, redirected to Glasgow and rerated 1/1½d. Manuscript underscored "by Glasgow"



On Reverse: Transits Renfrew, Edinburgh and finally Glasgow, on December 14, 1826 for delivery.

Reverse at 75%

## II. How the Tax Worked

## Returned Letter

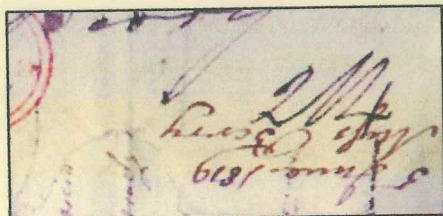
Mail sent to a delivery address and received and returned was handled like Redirected Mail, the Scottish Additional Halfpenny tax was that it was set to be charged only once, irrespective of redirection. The postage was charged for two separate journeys only.

### Manuscript Markings—

#### How it Worked:



If the sending post office didn't have or didn't use a ½d handstamp, the receiving office would mark the mail.



#### On Reverse:

Rerated 2/4½d, manuscript at top

Reverse at 75%



5 June, 1819 Dundee to London, 1/2½d unpaid, returned and rerated 2/4½d, manuscript on reverse. Open outward.

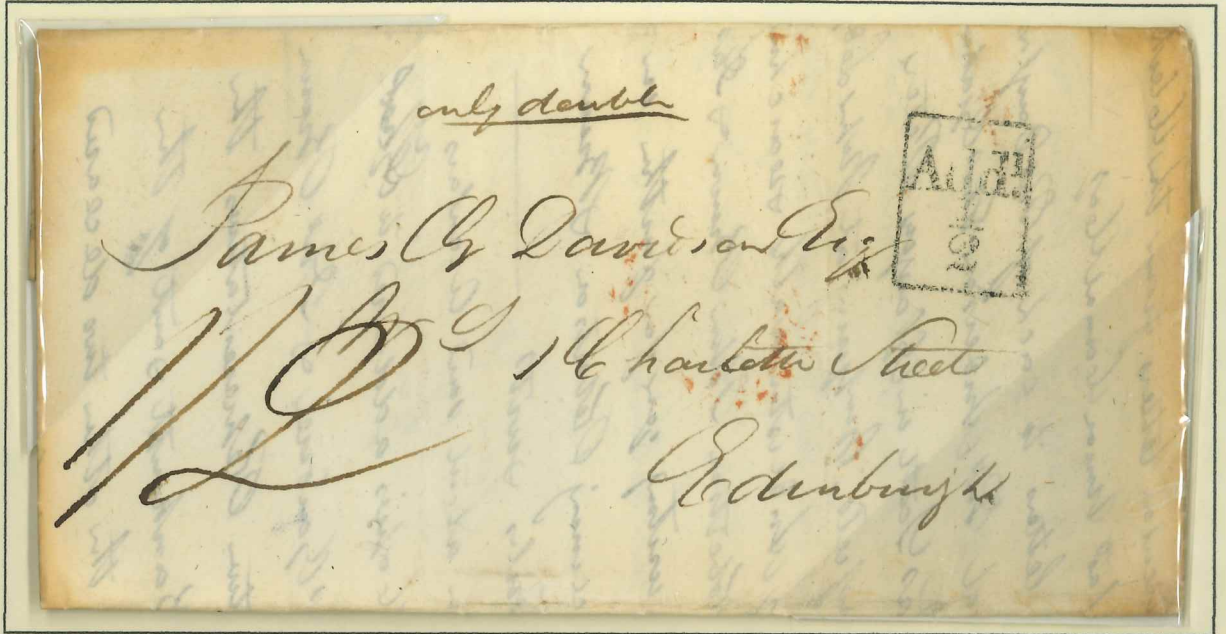
A decade later, Dundee began handstamping its own ½d markings in 1829.

II. How the Tax Worked

Double Rated Letters

A **single tax** only applied, regardless of the letter's weight or rate. Double rated letters paid only a single 1/2d tax.

8 December, 1822  
Glasgow to Edinburgh,  
1/2 1/2d unpaid.



26 April, 1832  
Wells, Somerset to  
Edinburgh, 1/2 1/2d **re-rated**  
as double letter 2/4 1/2d  
unpaid.

Per regulation, "It must be understood that a packet weighing one oz. is only to have the additional charge of 1/2d not four half-pennies."

## II. How the Tax Worked

### Money Letter 3oz. 7/ ½d Rate

Containing bank checks, this heavy weight letter, at 3 oz, required the large 7/- payment for postage.

High Rate Letter

Single 1/2d Tax  
per Letter

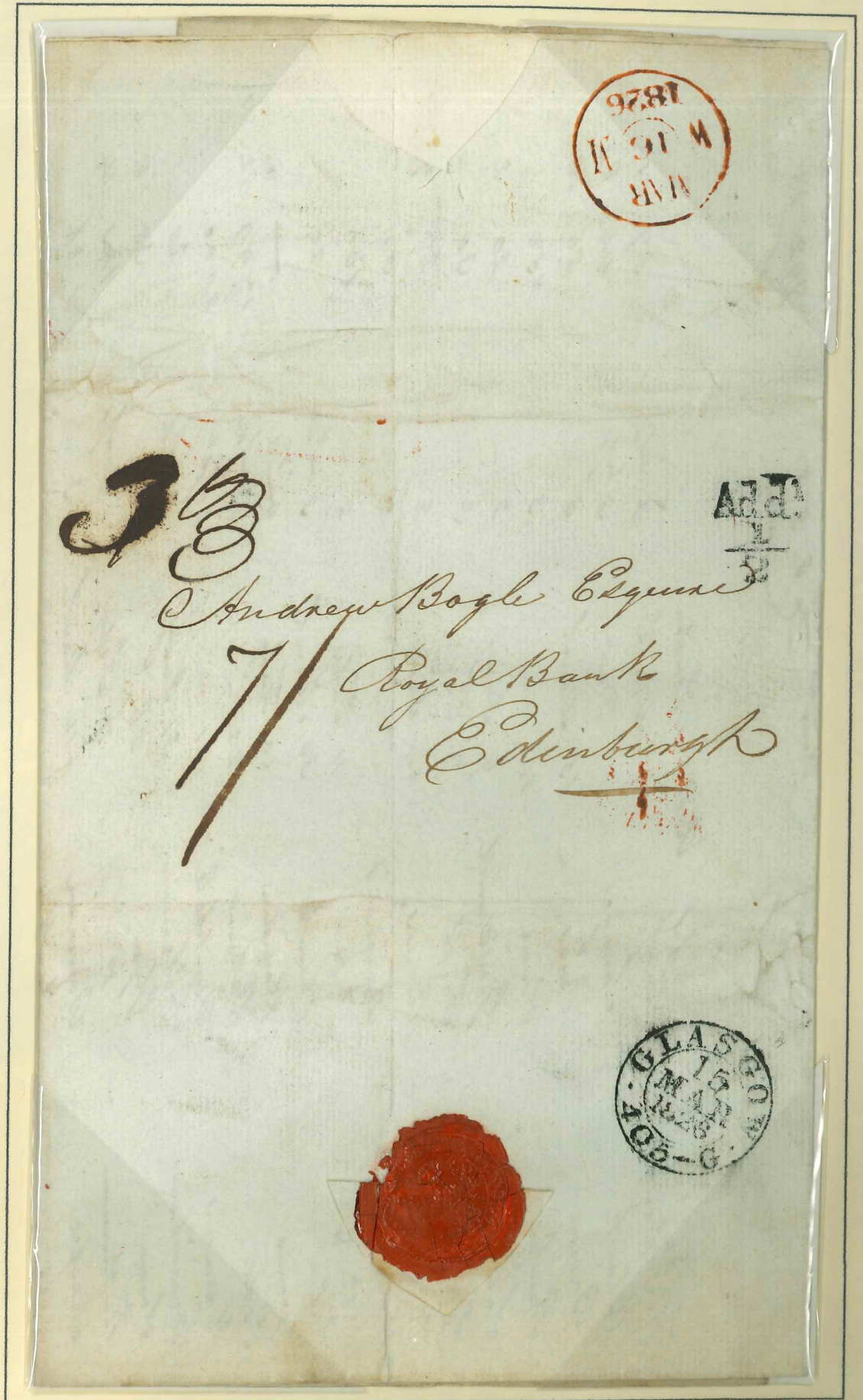
#### Regulation:

"It did not multiply for larger letters, it being a flat rate."

15 March, 1826 Glasgow to Edinburgh

7/- for 3 oz at 2/4d per oz for 30 to 50 miles x 3 = 7/- and additional ½d wheel tax, applied once.

Glasgow Addl ½ marking.

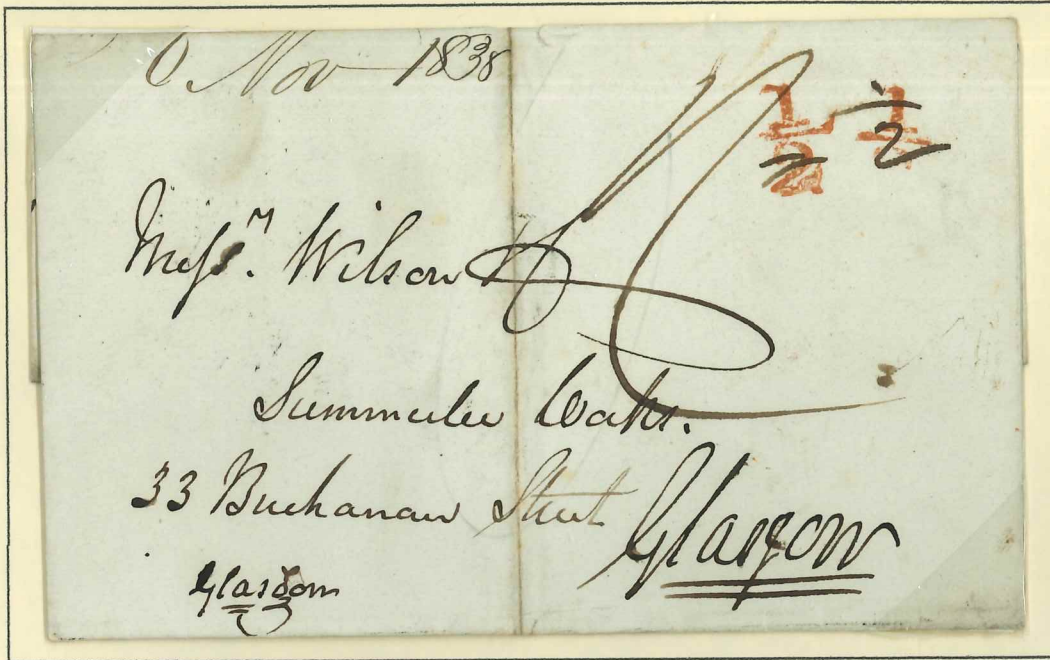


## II. How the Tax Worked

## Interpreting Multiple Markings

A single tax only applied, even if two or more markings are present.

### Manuscript ½d Marking and Two ½d Handstamps



### Three Markings —

#### One Tax:

First: Manuscript 1/- and ½d

Next: Red ½d applied over manuscript ½d, poor strike

Last: Clear Red ½d applied.

7 November, 1838 Hull to Glasgow

1/- ½d unpaid.

### How it Worked:



Two ½d handstamps may appear on a letter, but a check to the rate markings establishes if the rate was paid once or twice.

$\frac{1}{2}$

First Marking  
Applied at Carlisle

Add!  
 $\frac{1}{2}$

Second Marking  
Applied at Edinburgh

### Two ½d Handstamps - Redirected Letter



31 May, 1826 Reading to Edinburgh, Redirected to Greenock

1/1½d unpaid, paid and forwarded. 8d re-rated for onward delivery to Greenock.

Applying the Markings

In Scottish provincial towns that did not have handstamp markings, manuscript rate markings were used. In cases where both the sending and the receiving post office did not use handstamps, only manuscript markings are found.

How it Worked: 

If the sending post office didn't have or didn't use a ½d handstamp, the large manuscript ½d was the only indication.

Clear ½ marked →



23 June, 1817 Hawick to Selkirk. Boxed Hawick 343-C for 343 miles to London on the Carlisle route. 4½d manuscript unpaid. Neither town had or used ½d mark.



28 February, 1820 Jedburgh to Lauder . Reason for a handstamp: a squiggle is the ½ mark. 2/3½d manuscript unpaid. Neither town had or used ½d handstamps in 1820.



## II. How the Tax Worked

## Pre-Paid Mail

### Red Manuscript Paid Markings

By far, most mail at this time was sent unpaid. Prepaid was an option, and either the sender or the receiver could pay the additional half-penny charge. If the sender paid, the letter was endorsed with a manuscript  $\frac{1}{2}$ , next to the postage rate, both in red and prefixed by **Post paid** or by the letter **'P'**.

#### Making it Clear—

#### Prepaid Indications:

Top Left: Manuscript **Post paid**

Right: **Red rate marking**

Center: **Large Red "Pd"**



22 September, 1839 Kirkcudbright to Castle Douglas  
4 $\frac{1}{2}$ d prepaid, shortly before the end of the tax.

#### How it Worked:

Wanting a clear indication that the  $\frac{1}{2}$ d was paid, it was included in the red manuscript rate marking.



9 February, 1836 Birmingham to Edinburgh  
2 $\frac{1}{2}$ d prepaid, red manuscript rating.

## II. How the Tax Worked

## Pre-Paid Mail

### Red Manuscript Paid Markings

London

In London, a cross shaped handstamp, struck in red, was used to indicate Paid Mail. This accompanied manuscript rate markings, manuscript  $\frac{1}{2}$ d in lieu of using a handstamp. The procedure of handstamp with paid date stamps was also followed by other posts.

20 May, 1833 London to Glasgow  
 $2\frac{1}{2}$ d prepaid double rate letter.  
Manuscript rate in red.



### Paid Ship Letter to India



Indication of Prepayment  
Struck in Red  
No  $\frac{1}{2}$ d handstamp needed



←  $\frac{1}{2}$ d  
Manuscript  
Pre-paid rate

5 January, 1828 Montrose to Bombay  
 $1\frac{1}{4}$ d:  $1\frac{1}{2}$ d inland, 4d ship letter to Bombay, forwarded to Sevoor, Deccan.  
Boxed Montrose Mileage 488-E, E Edinburgh route on Great North Road.  
Transit 5 January Edinburgh, 7 January London

*Opium trade content.*

## II. How the Tax Worked

Pre-Paid Mail

### Red Manuscript Paid Markings

Circular Paid datestamps were not commonly needed or used, as most mail at this time was sent unpaid. Prepaid mail was carefully indicated as such.

Paid Double→  
& Red Paid  
Manchester  
Circular  
Datestamps



8 May, 1831 Manchester to Glasgow  
2/6½d prepaid double letter, manuscript rate in red.

### Paid Ship Letter to Mauritius



Indication of Prepayment  
Struck in Red  
No ½d handstamp needed



16 July, 1838 Aberdeen to Port Louis, Mauritius  
1/5½d: 1/1½d London to Aberdeen, 4d ship letter. Manuscript rate & handstamp red.

### III. Handstamps of England & Ireland

London

#### Handstamps of England & Ireland

A. General Post Office - London

D. Southern England and Port Cities

B. Forward Offices

E. Ireland

C. Port Cities

The first handstamps used to collect the Scottish mail tax were applied in London for mail which would travel to destination in Scotland on a toll road. Handstamps for the new 1/2d tax were ready the day the tax started.

Northern English cities of Carlisle and Berwick were Forward Offices for mail going to and from Scotland. Port cities handled mail from within England and Wales, also using 1/2d markings. Early handstamps were made of brass and were large sized to better ensure the tax was collected.

Add!  
1  
2

813-1817



25 February, 1815 to London to Lauder 1/1 1/2d unpaid, marked Edinburgh datestamp as transit mark.



23 November, 1815  
London to Edinburgh  
2/2 1/2d unpaid.  
Double rate letter,  
octagon Edinburgh  
datestamp.

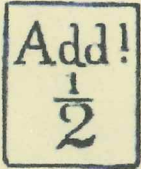
### III. Handstamps of England & Ireland

#### A. General Post Office

London

Boxed 1/2 Markings

Smaller additional 1/2d tax handstamps introduced obscured less of the letter's text, yet would indicate for the tax collection. Between 1816 and 1818 this boxed marking was used in London.



1816-1818

#### How Markings Deteriorate:



Outer box and fractional line show most wear on the brass markings. This creates incomplete strikes.



23 June, 1817 London to Edinburgh

1/1 1/2d unpaid.

#### Greenish Ink:

The amount of oil mixed into the ink changed the color, more oil, more greenish tint, a dirty green.



15 September, 1817 →  
London to Edinburgh  
1/1 1/2d unpaid.

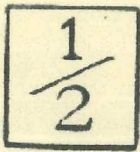
### III. Handstamps of England & Ireland

London

#### A. General Post Office

#### Boxed 1/2 Markings

Boxed half marks, as shown, differ slightly in design elements: slant of the fractional mark, size, and thickness of box, all trending smaller as tax collections normalized.



1817-1824

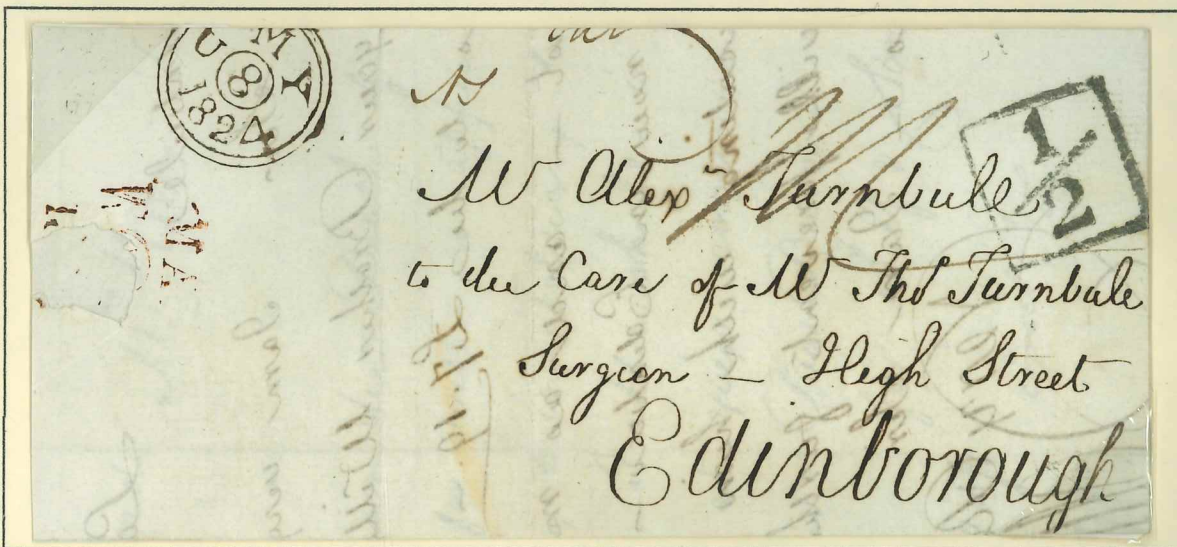
#### Knowing the Markings:

Fine differences in box size, foot of the 2 and angle of the fractional line are measured.

Note the difference in box width on these three boxed 1/2 markings, evidence of multiple devices used.



↑ 4 October, 1817  
London to Edinburgh  
1/1 1/2d unpaid.



← 8 May, 1824  
London to Edinburgh  
1/1 1/2d unpaid.  
Open Outward.

#### Additional Charges:

Large 2 handstamp & for Penny Post marking for "into the country" 2d delivery at Paisley.

29 June, 1822 →  
London to Paisley  
1/2 1/2d unpaid.



### III. Handstamps of England & Ireland

#### A. General Post Office

London

Boxed 1/2 Markings

The Scottish Additional 1/2d was charged only once, and each post office had the responsibility to indicate the 1/2d was due. This led to instances where markings were shown more than once.

1/2

1824-1833

Various Formats

#### How it Worked:

Three 1/2d Indications—

- ◆ Manuscript at Inchture
- ◆ Faint handstamp Edinburgh
- ◆ Distinct handstamp London



London & Edinburgh 1/2d

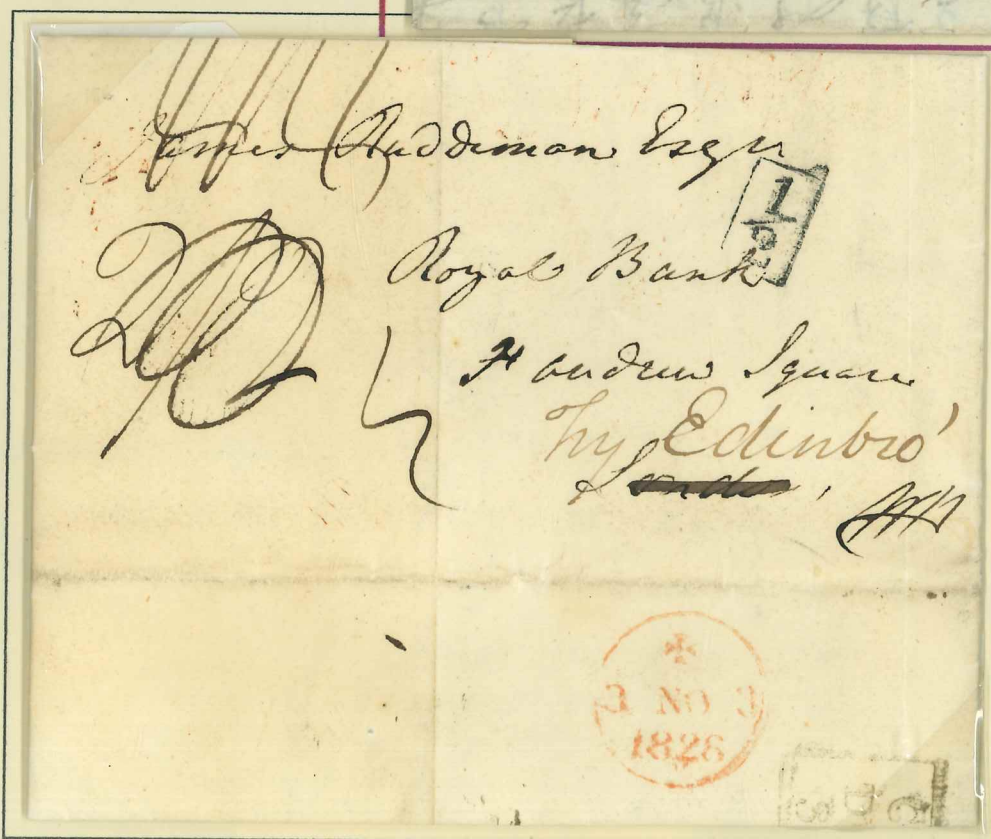
← Faint 1/2d marking

#### Three 1/2d Indications—Manuscript & Two Handstamps



← Re-marked

#### Redirected Letter



↑ 23 May, 1829  
Inchture to London  
via Edinburgh  
1/2 1/2d unpaid.

3 November, 1828  
Castle Douglas to London  
2/2 1/2d unpaid double rate  
Forwarded back, "Try Edinbro"  
Re-rated 4/4d and 1/2d handstamped  
← Initialed on forwarding.

Correctly marked only 1/2d tax.

### III. Handstamps of England & Ireland

#### A. General Post Office

London

Boxed 1/2 Markings



1824-1833

Fractional Lines Differences

#### Why the Differences in Marking Formats:

Many of these small handstamps existed in the busy GPO. Damaged, misplaced and replaced—many types were used.



3 March, 1834 Brentford to Edinburgh.

1/3 1/2d unpaid. 2d Penny Post struck off, incorporated into rate.

*Only handstamp with high left fractional line format.*



#### London's

#### "Dirty Green"

From 1834 through 1839 the ink used for London handstamps was this yellow-brown-green color. The reason: a more oily base.

4 December, 1834  
London to Aberdeen  
1/3 1/2d unpaid



III. Handstamps of England & Ireland

A. General Post Office

London

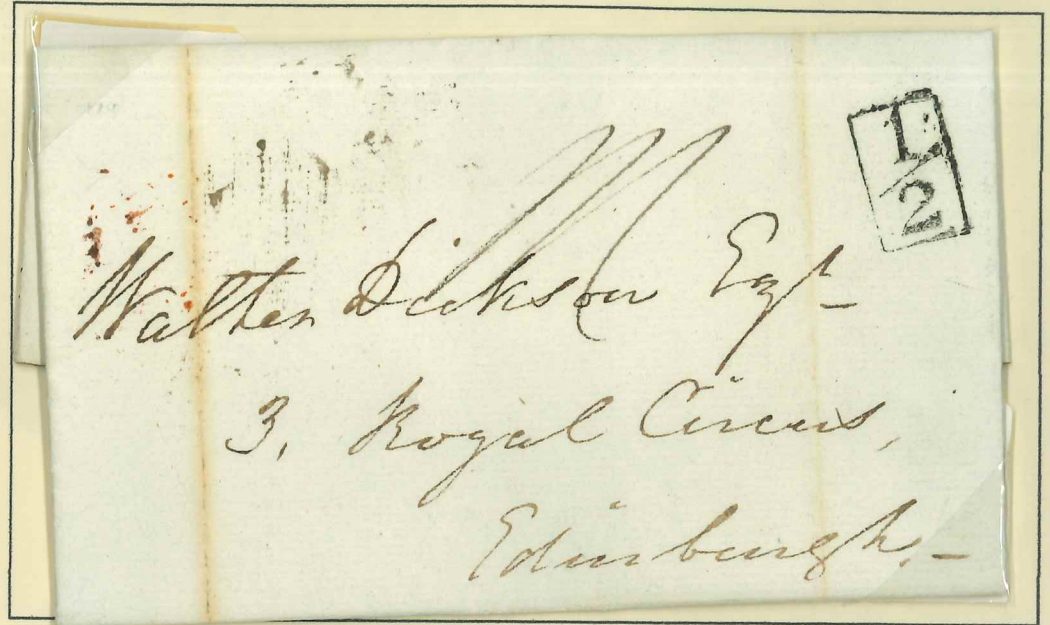
Boxed 1/2 Markings



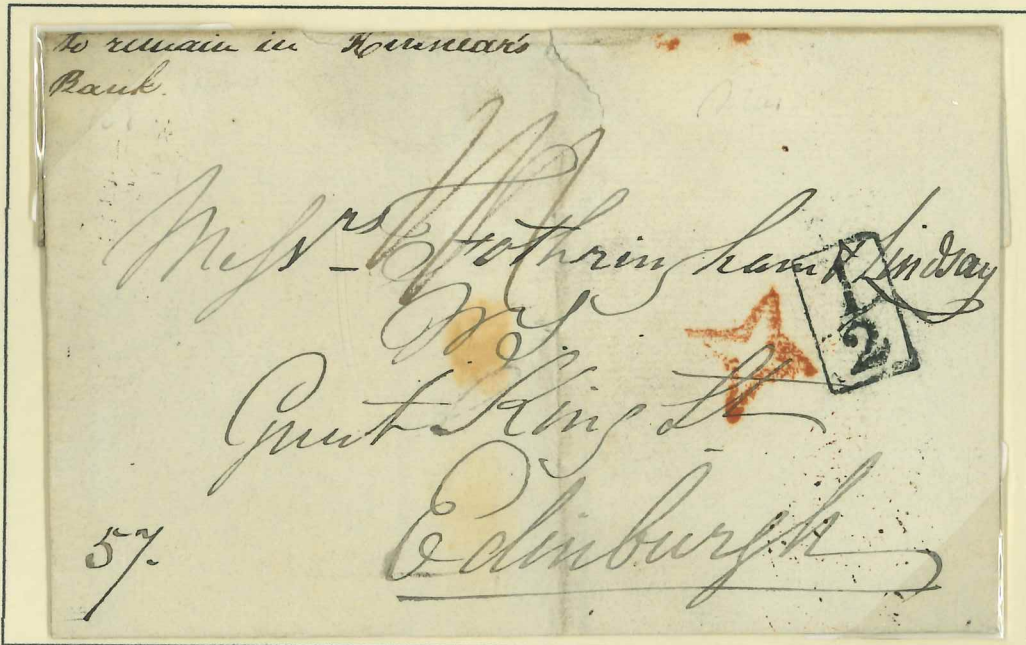
1828-1833

Small Differences  
—Why Care?

When other markings are unclear, often times small differences in markings will clarify time or location of use.



8 May, 1825 London to Edinburgh  
1/1 1/2d unpaid. "Flat footed" 2.



3 November, 1830 London to Edinburgh  
1/1 1/2d unpaid. "Raised Ended" 2.

← Inspector's Star  
Red Examiners Mark  
Struck by an Inspector who  
verified the rate, route or  
weight.

### III. Handstamps of England & Ireland

London

#### A. General Post Office

Inward Foreign Mail—Boxed 1/2 Markings

The London General Post Office would rate and dispatch inbound foreign mail for Scotland.

#### Ship Letter from India

1/2

1824-1833

Various Formats



Port of Entry: Deal

Reverse partial reduced scan



5 May, 1825 Madras, India to Edinburgh, via Deal to London

3/ 1/2d unpaid: 2/4 1/2d double rate letter, and 8d Ship Letter.

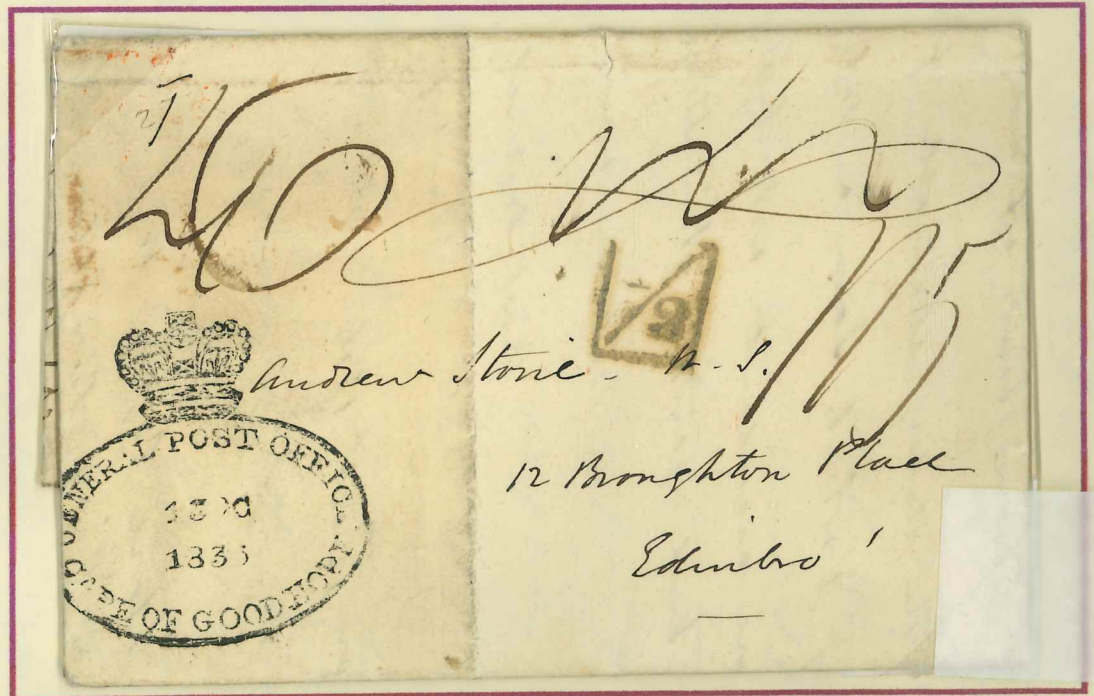
#### Ship Letter from Cape of Good Hope

#### Ship Letter Mail:

- ◆ Received at first port
- ◆ "India Letter" handstamp to indicate special 8d rate
- ◆ Rated for onward transit

1/2

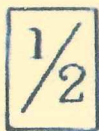
1836-1838



12 October, 1835 Cape of Good Hope to Edinburgh, via London

2/6 1/2d unpaid: 9d port to London, 1/1d London to Edinburgh and 8d Ship Letter.

Early mail from Cape of Good Hope to Scotland infrequently found.

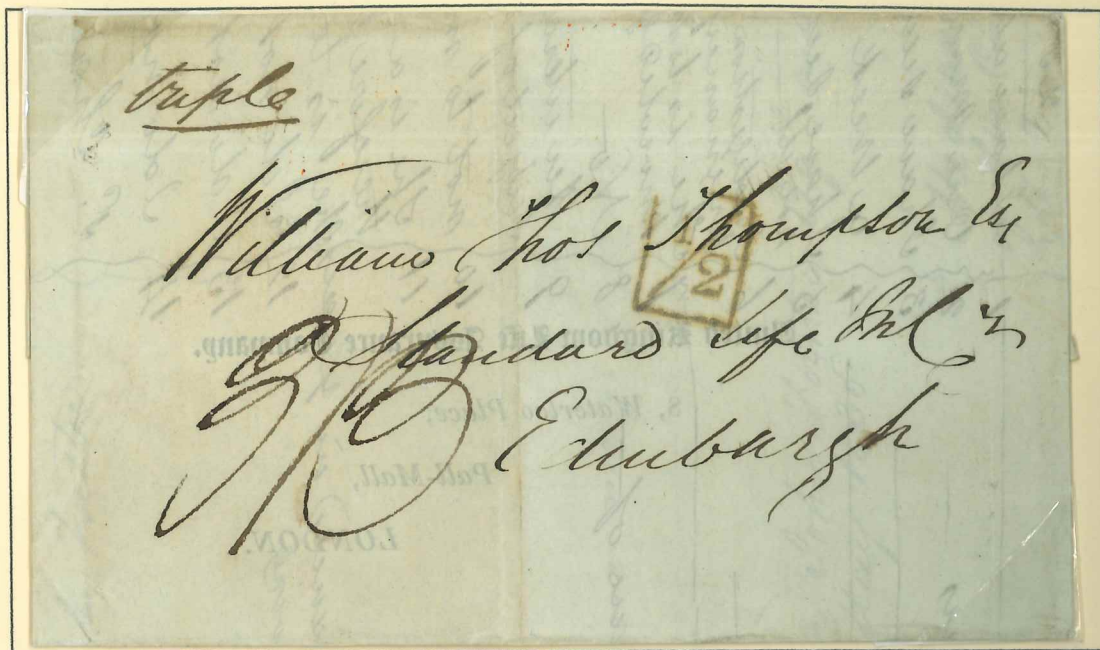


1835-1838

**Breakage of the Handstamps:** 

Comparative examples showing breakage in the top frame line from wear.

25 April, 1836  
London to Edinburgh  
3/3 1/2d unpaid.  
Triple Rate.



11 May, 1836 London to Edinburgh  
1/1 1/2d unpaid. Breakage in marking at top, running to the right.

### III. Handstamps of England & Ireland

London

#### A. General Post Office

Boxed 1/2 Markings



1836-1838

#### Angles & Corners

##### —Later Use

Trending the marking changes:

- ◆ 45° angle of fraction line
- ◆ Smaller format
- ◆ Three dimensional look



← Inspector's Star

8 May, 1825 London to St. Andrews

1/2 1/2d unpaid. Closed to box diagonal fractional line.

Inspector's Star used to indicate rate, route or weight verified.

#### Short-lived 1/2d Marking



1836

2 months only



The lower right and left damaged on this marking

Handstamp thought to be worn state of earlier version

#### Rate Marks

##### in Black and Red

Rated 3/6 1/2d initially, unpaid.

Re-rated 2/4 1/2d in red as

paid mail and initialed.

27 October, 1836 London to Perth

2/4 1/2d pre-paid and initialed. Re-rated from 3/6 1/2d

### III. Handstamps of England & Ireland

#### B. Forward Offices

Carlisle

Boxed 1/2 Markings

The Forward Offices, with the **most importing being Carlisle**, were used to channel Scottish mails from English town sent up the Great North Road to Edinburgh. Carlisle received funding from Edinburgh as a part of the Scottish mail system, and was initially allocated Additional 1/2d handstamps.



1813-1817



5 April, 1814 Moreton-in-Marsh to Edinburgh

1/1 1/2d unpaid. Boxed 1/2d marking.

Northwest to Carlisle, where handstamped at the forwarding office.

#### 1/2d Single Charge on Twice Redirected Mail



#### How it Worked:

Redirected letters exempted from payment of additional 1/2d.

#### Why the Redirections?

Incomplete addresses were common, mail was in its infancy.

← "C"  
Routing  
"C" for  
Carlisle

20 August, 1814 Edinburgh to Hamilton, Lanarkshire, Redirected

1/2 1/2d unpaid. Correctly rated redirected mail.

Once redirected to Saltcoats, onto Hamilton Palace, via Glasgow **no additional 1/2d**.

### III. Handstamps of England & Ireland

#### B. Forward Offices


Carlisle

Boxed 1/2 Markings

The Carlisle forward office handled mail across northern England including mail incoming from the Irish Sea.

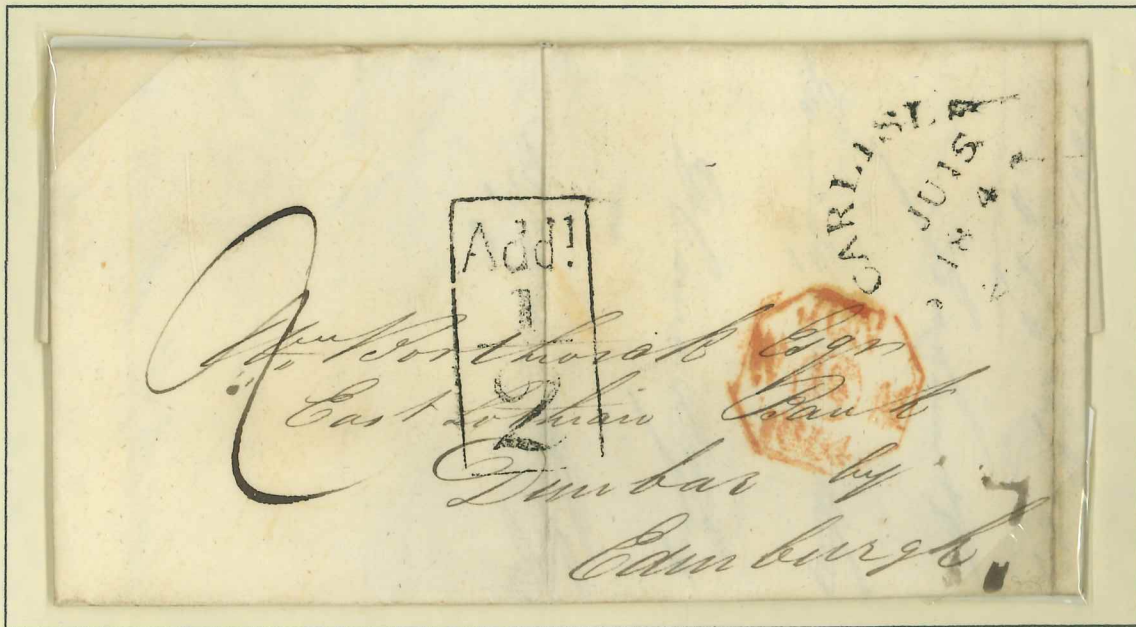
#### Posted from HMS Tigris, Maritime Naval Letter



**How it Worked:**   
Soldier's letter exempted from payment of additional 1/2d if sent using Soldier's privilege rate.

6 June, 1815 Cove of Cork, Ireland to Inverness

1/2 1/2d unpaid letter. Correctly applied 1/2d tax. Military letter from an officer. Soldier's privilege rate not used. Poor 1/2d strike applied against thick letter surface.



15 June, 1814 Carlisle to Edinburgh

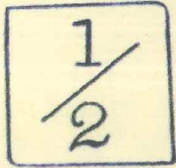
9 1/2d unpaid. Next day delivery shown with clear Carlisle and Edinburgh datestamps.

### III. Handstamps of England & Ireland

#### B. Forward Offices

Carlisle

Boxed 1/2 Markings

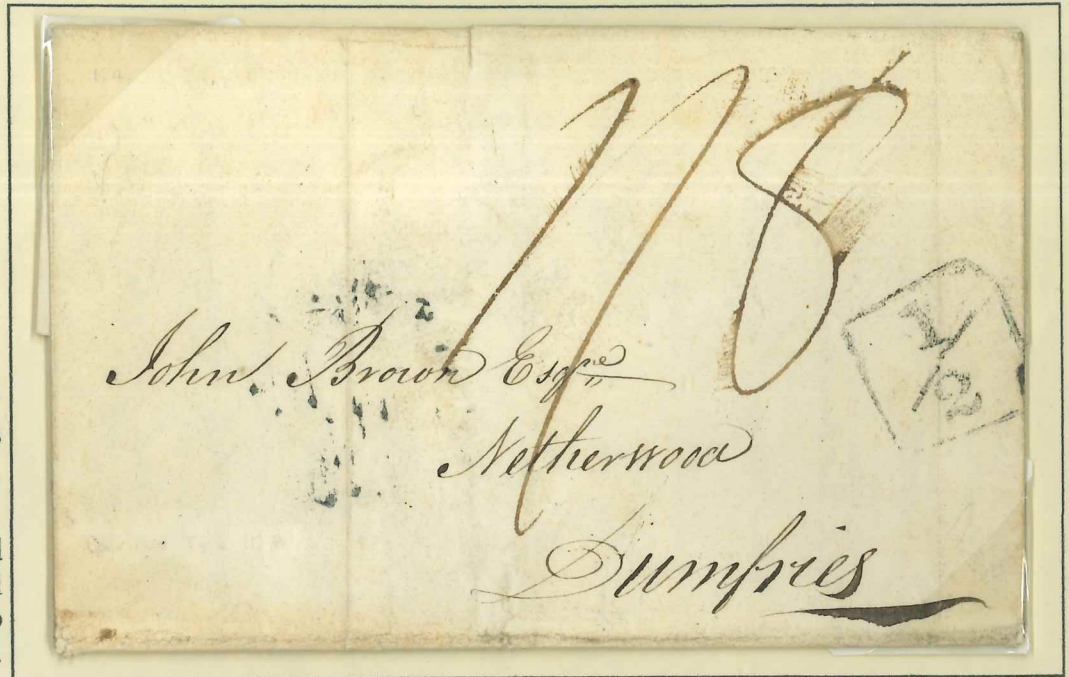


1816-1826

6 June, 1815

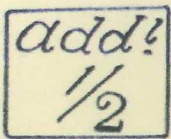
Liverpool to Dumfries

1/8 1/2d unpaid letter.



Kingston, St. Vincent to Hamilton, Scotland

#### Marking Used in Carlisle Only



1831-1833

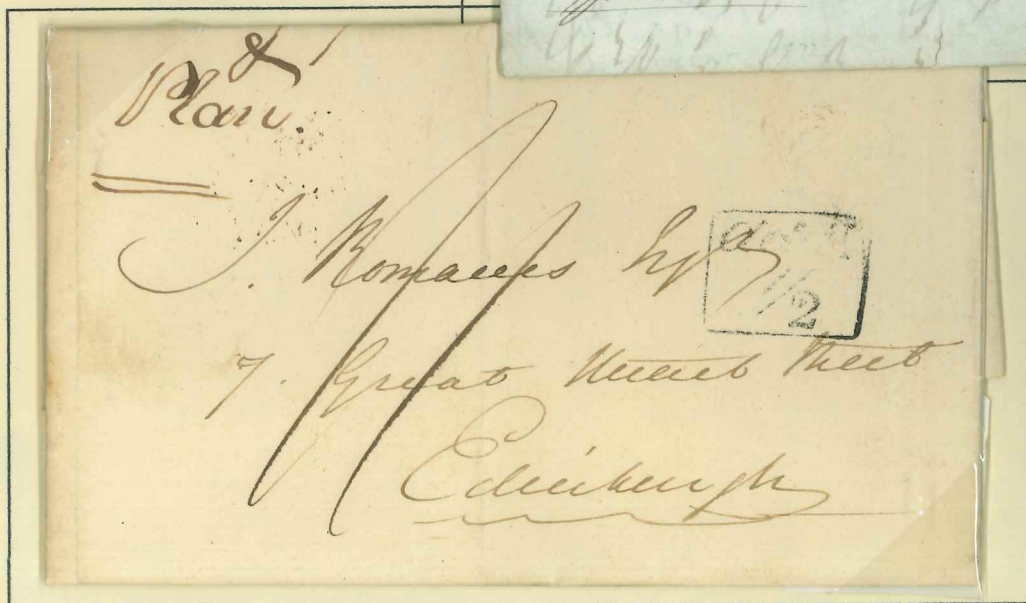


↑ 27 November, 1832

2/5 1/2d unpaid.

1/6 1/2d inland, 8d ship letter, 1d

Hamilton Penny Post



30 May, 1832

Preston to Edinburgh

11 1/2d unpaid.

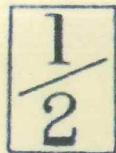
### III. Handstamps of England & Ireland

#### B. Forward Offices

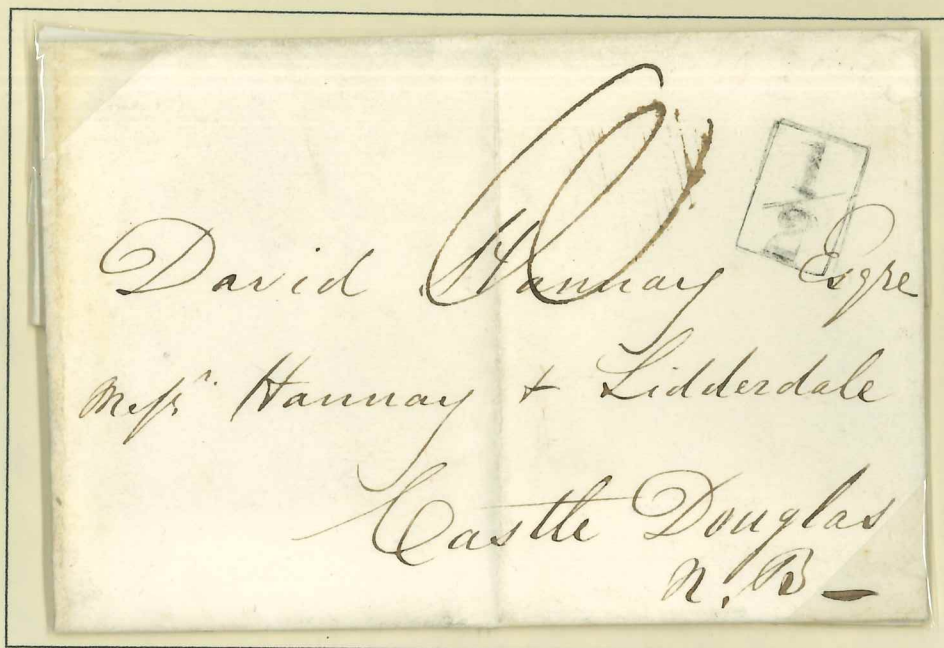
Carlisle

Boxed 1/2 Markings

Carlisle used boxed 1/2 marking struck in red and black ink. The ones struck in red ink originate from eastern England; Bungay, along with York, Hull, Ipswich, Yarmouth and more, and addressed to the Glasgow area.



1833-1839



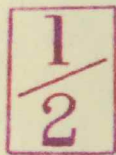
19 March, 1834 Workington to Castle Douglas

6 1/2d unpaid. Black inked 1/2d marking have a more widespread use.

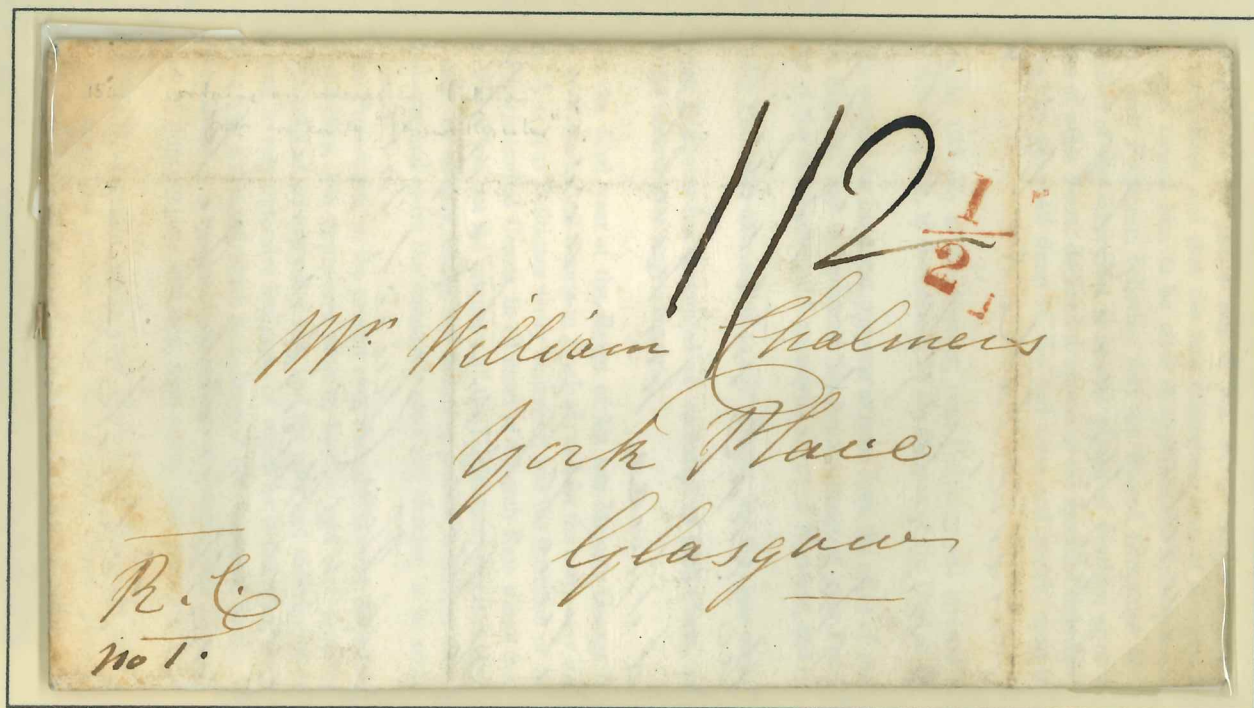
#### Handstamp Condition:

Edges slightly recessed on the handstamp, so the well inked marking prints with little of the outer box showing.

#### Boxed 1/2 Marking Struck in Red



1833-1836



26 February, 1834 Bungay to Glasgow

1/2 1/2d unpaid. Mail with boxed 1/2d marking struck in red originate from eastern England; Bungay, along with York, Hull, Ipswich, Yarmouth and more.



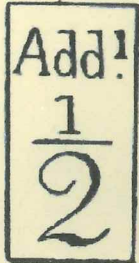
### III. Handstamps of England & Ireland

Berwick

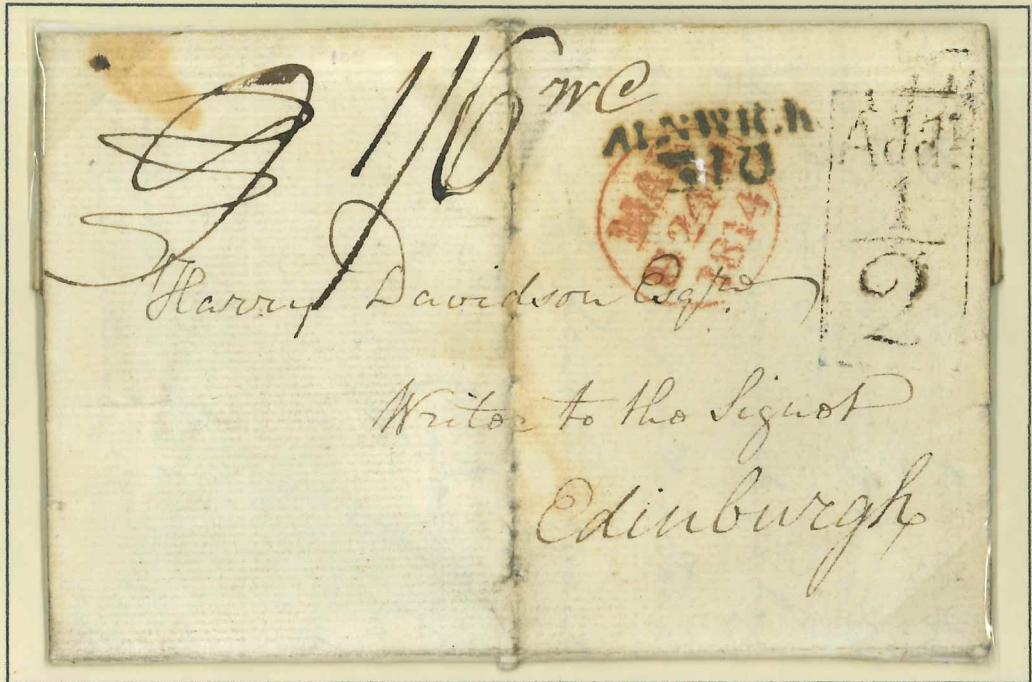
#### B. Forward Offices

Boxed 1/2 Markings

On the Great North Road, Berwick was also a forward office for Scottish mail, but *much less so than Carlisle*, which was the major forward office for the Scottish postal system. Berwick was one of the five original towns using 1/2d handstamps.



1813-1814



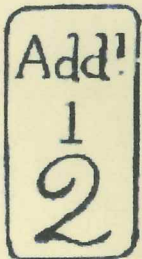
24 March, 1814 Alnwick to Edinburgh via Berwick

1/6 1/2d unpaid. Boxed 1/2d marking. Re-rated double letter from 9d. Routed by mail carriage over 80 miles Northwest along the coast to Berwick, where forwarded.

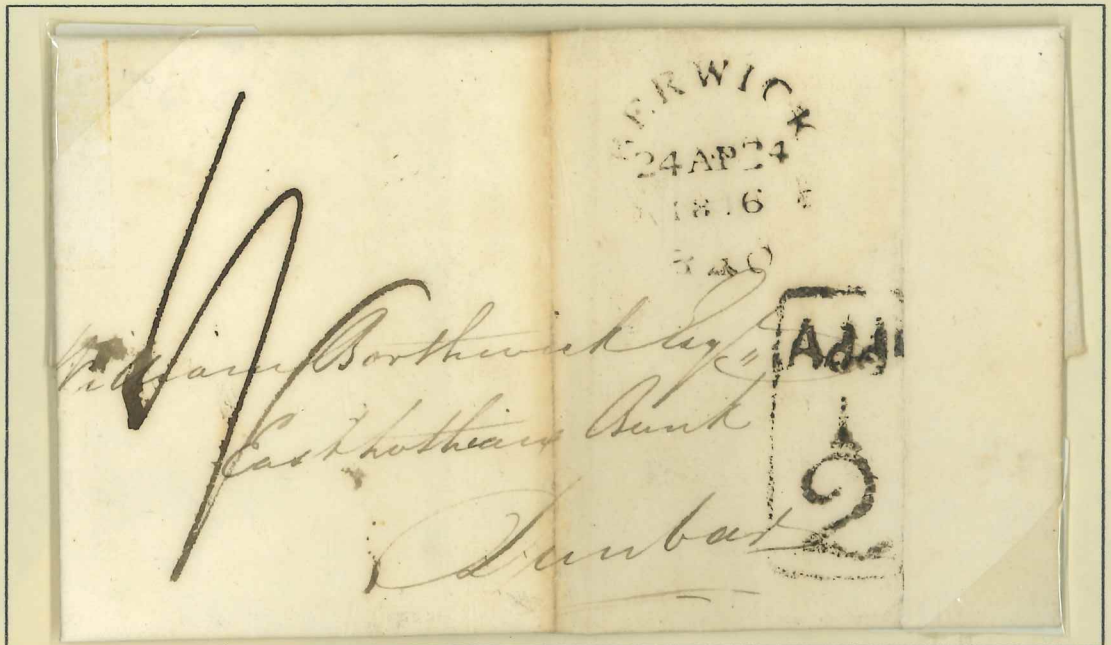
#### How it Worked:

Early handstamps were made of hardwood and brass, these wore over time.

No fractional line - likely from wear or breakage.



1815-1818



24 April, 1816 Berwick to Dunbar

1/1 1/2d unpaid. A well inked strike still makes an incomplete marking.

### III. Handstamps of England & Ireland

#### B. Forward Offices

Berwick

Boxed 1/2 Markings

Add!  
1/2

1813-1814

#### How it Worked:

##### Ink Color



Black used at the beginning, then new colors and oils added to ink city by city.



24 March, 1814 Newcastle upon Tyne to Edinburgh via Berwick

2/3 1/2d unpaid double rated letter with enclosed legal protest document.

Routed over 120 miles Northwest along the coast to Berwick.

Add!  
1/2

1819-1823 Black →

1823-1827 Green ↓



↑ 24 May, 1821 Berwick to Lauder  
9 1/2d unpaid.



13 February, 1829  
Berwick to Edinburgh  
8 1/2d unpaid. Green strike  
used for datestamp and 1/2d.

III. Handstamps of England & Ireland

Berwick

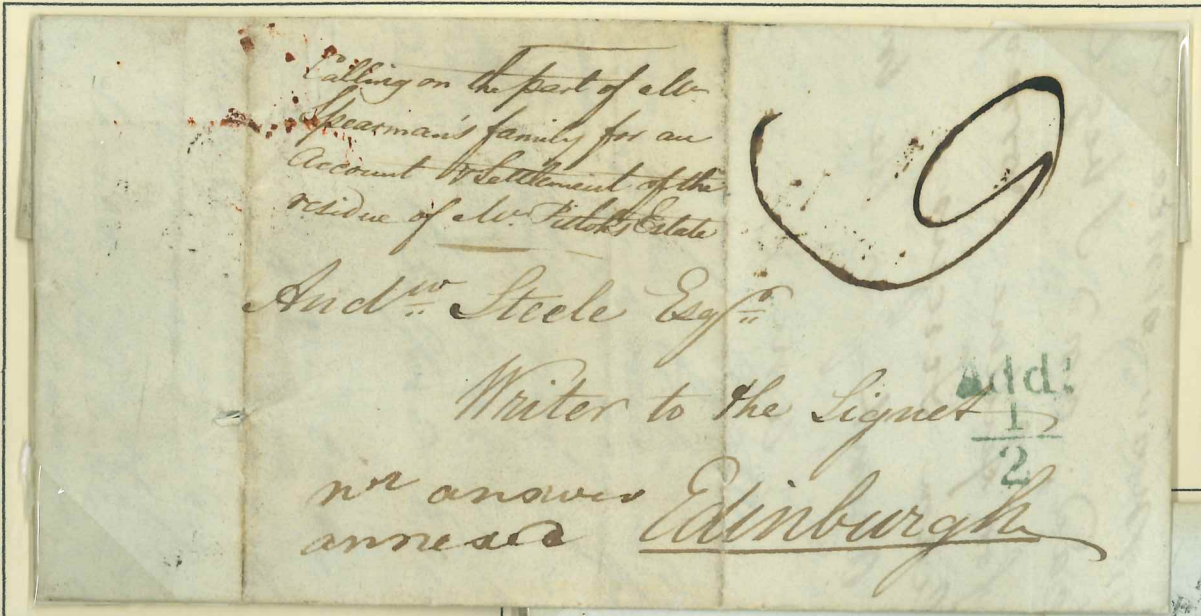
B. Forward Offices

Boxed and Unboxed 1/2 Markings

Add!  
1/2

Berwick forwarded Scottish mail coming from the North Eastern Counties and directly up the Great Northern toll Road to Edinburgh and beyond.

1825-1838

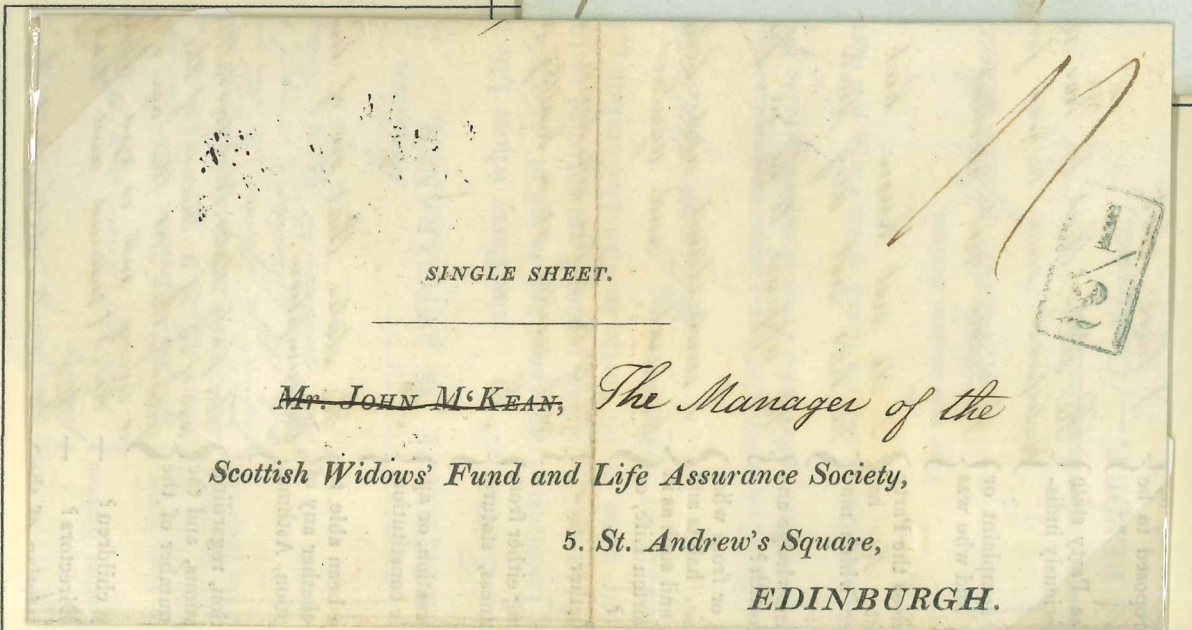
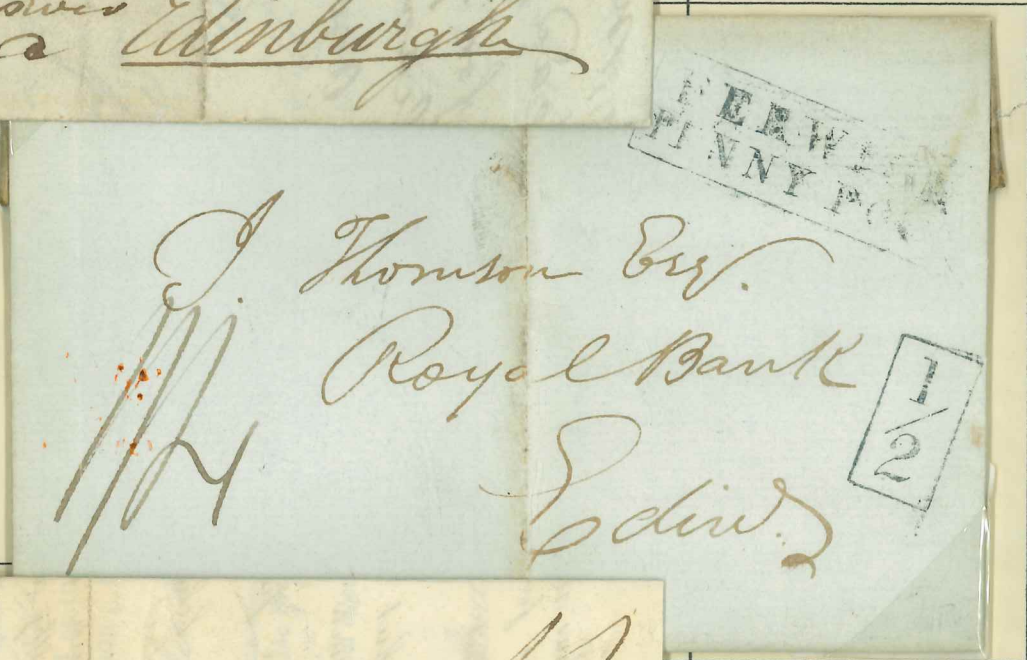


11 October, 1828  
Alnwick to Edinburgh  
9 1/2d unpaid. Green ink  
used for 1/2d. Datestamp  
black.

1/2

183

3 July, 1838 →  
Berwick to Edinburgh  
1/4 1/2d double unpaid.  
1d Penny Post



← 21 February, 1839  
Leeds to Edinburgh  
11 1/2d unpaid.

### III. Handstamps of England & Ireland

Manchester

#### B. Forward Offices

Unboxed 1/2 Markings

By the 1830s, mail volume increases led the GPO to designate Manchester to handstamp Scottish mail with the 1/2d marking. As it grew in importance as a Forward Office, Manchester took over some of the duties of the Carlisle office.

#### Redirected Mail via Manchester—Handstamped to Ensure All Postage Paid

Add  
 $\frac{1}{2}$

1831-1833



← Mail put in at  
**No. 15**

Corston Branch  
post, 4 miles  
west of Bath.

POSTAGE  
TO  
EDINBURGH  
NOT PAID

Applied at  
Redirection  
1830-1840

6 May, 1831 Bath via Manchester to Edinburgh, then redirected to Dumferline  
1/2 1/2d unpaid to Edinburgh, Redirected and re-rated 2/7 1/2d including 1d Penny Post.  
Rated for a single 1/2d, rate correctly applied.

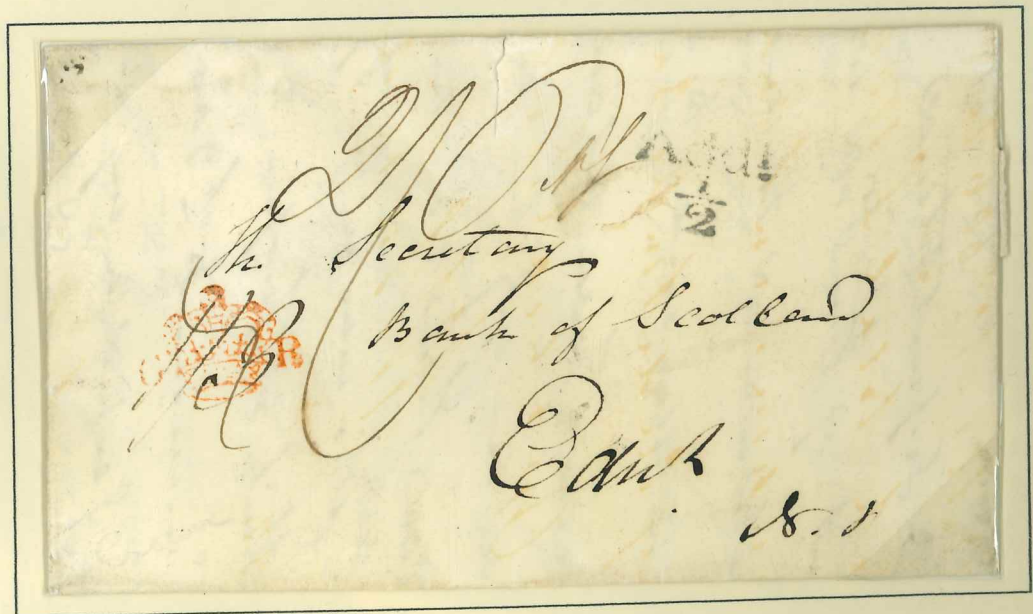
#### How it Worked:

In Manchester, both  
black and red ink were  
used during the same  
period.

Either was accepted.

Add  
 $\frac{1}{2}$

1831-1836



#### Inspector's Crown

Struck over old charge  
indicating authority to  
cancel that rate.

17 March, 1832 Bridgeport to Edinburgh  
1/3 1/2d rate struck over with Inspector's crown. Rated double letter 2/6 1/2d.

### III. Handstamps of England & Ireland

#### B. Forward Offices

Manchester

Unboxed 1/2 Markings

Manchester forward office processed mail from as far south as suburban London locations.

Add  
 $\frac{1}{2}$

1831-1837

#### How it Worked:

Red ink used mainly with this handstamp marking, a variety with smaller letters and overall size.



28 April, 1835 Watford to Glasgow

1/2 1/2d unpaid. 3/3 1/2d marked on reverse, accountancy for recipient.

### III. Handstamps of England & Ireland

#### B. Forward Offices

Manchester

Unboxed 1/2 Markings

As the railway network expanded it was then **faster to send mail** over the Pennines to Manchester, then rail and coach into Scotland. At that point, mail from Hull and Leeds also could be processed through Manchester.

The road to Carlisle was faster than the Great North Road and frequently travelled that way because of the very slow coastal route beyond Newcastle.

1/2

1837-1839

Variety  
Applied

#### How it Worked:

At certain times of the day it was advantageous for **Hull** and **Leeds** to send Scottish mail **via Manchester** rather than York, using the rail.

These covers help establish the cross over to Manchester—early 1838.



↑ 3 April, 1838 Hull to Kirkcaldy  
1/ 1/2d unpaid

22 July, 1839 Leeds to Kirkcaldy  
1/ 1/2d unpaid.

### III. Handstamps of England & Ireland

#### B. Forward Offices

Manchester

Unboxed 1/2 Markings

Manchester handled mail from cities as far as Bangor, Olney, Biedford, Plymouth. As the railway network expanded it was then quicker to send mail over the Pennines to Manchester, then rail and coach into Scotland.

1/2

1837-1839

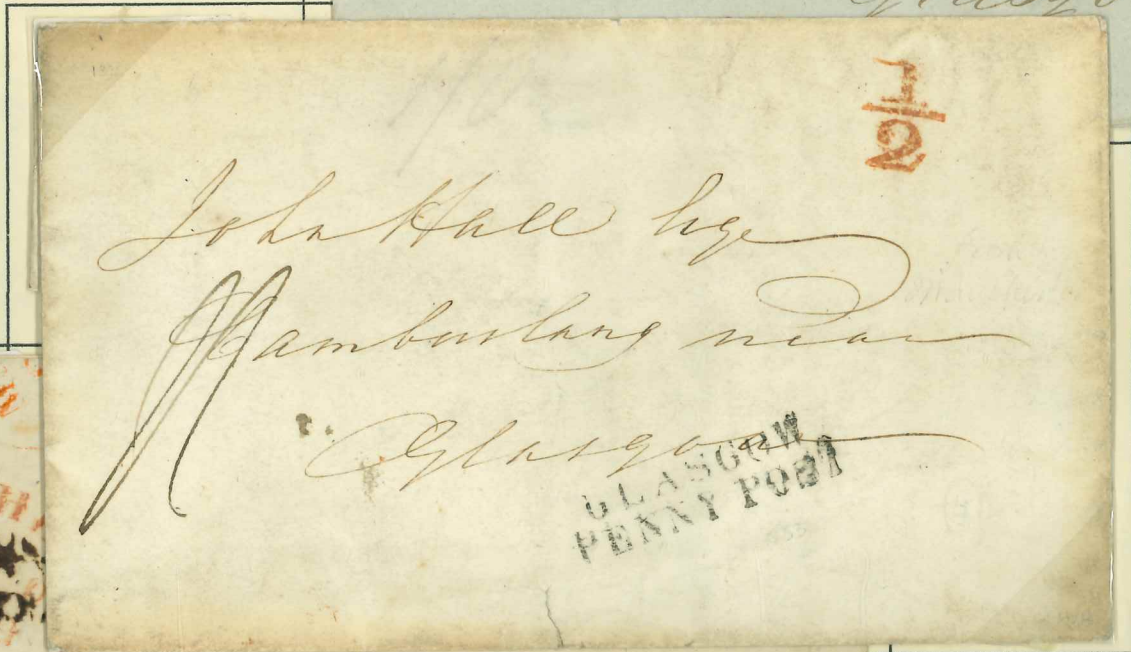
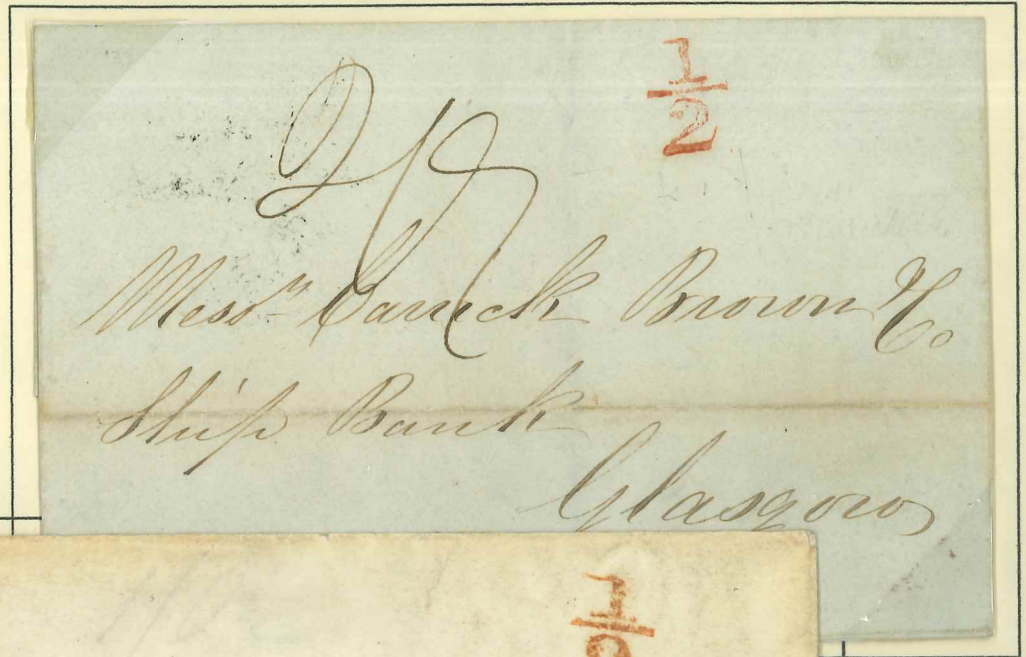
#### How it Worked:



#### Handstamp Varieties

Each of these presents a different variety of the handstamp—why?

- ◆ Slight difference in devices
- ◆ Wear and breakage
- ◆ Surface and pressure
- ◆ Malleability of handstamp



↑ 16 August, 1837  
Manchester to  
Glasgow double  
2/4 1/2d unpaid.



↑ 8 January, 1839  
Manchester to Glasgow  
1/ 1/2d unpaid

← 3 April, 1838  
Manchester to Aberdeen  
1/1 1/2d unpaid

### III. Handstamps of England & Ireland

Newcastle

#### B. Forward Offices

Addl 1/2 Marking

Beginning in 1825, the Add'l 1/2d handstamp was used in Newcastle, as the Newcastle office began Forward Office work for use on Scottish mail coming from North Eastern Counties and mail going up the Great North Road to Edinburgh and beyond.

Add'l  
 $\frac{1}{2}$

1825-1836



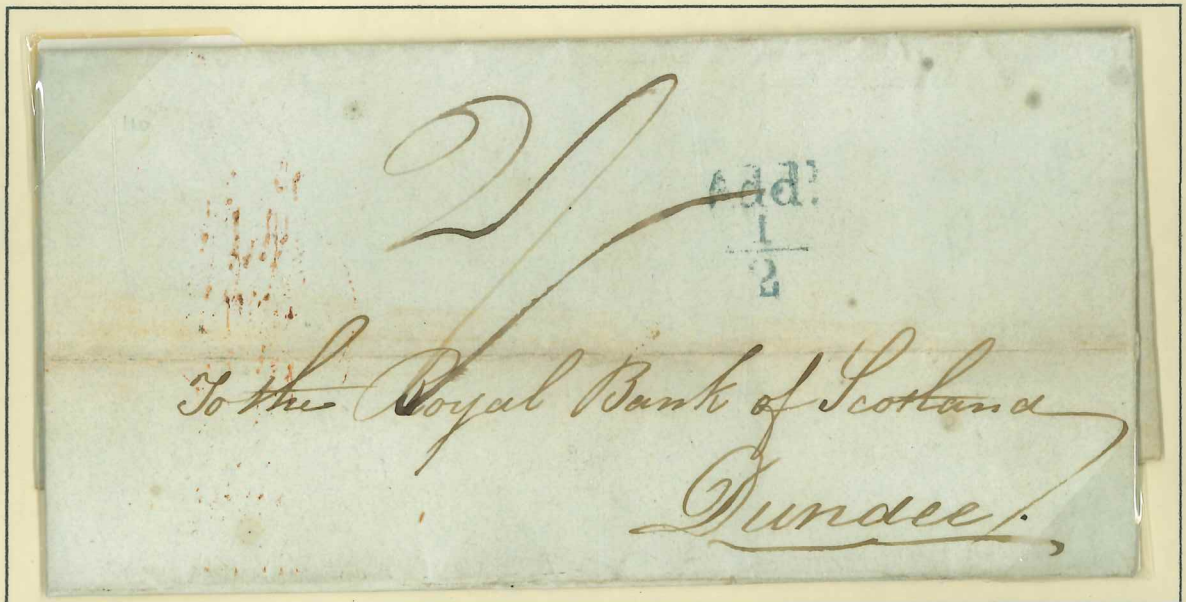
Datestamp in same distinctive ink coloring. reverse at 50%

24 May, 1836 Liverpool to Edinburgh.

1/6 1/2d paid. Datestamp (reverse) and 1/2d marking in distinctive ink used in Newcastle.

Add'l  
 $\frac{1}{2}$

1825-1836



18 April, 1837 Bradford to Dundee via Newcastle

2/ 1/2d paid. 1/2d marking in bluegreen ink also used in Newcastle.

*Extends known date of marking use.*



### III. Handstamps of England & Ireland

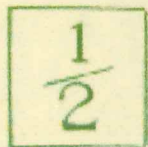
#### C. Port Cities

Falmouth and Exeter are both Southern England port towns who received inbound mail. Falmouth mail includes packet mail originating chiefly from the West Indies but also Cadiz, Malta, Gibraltar, and India.

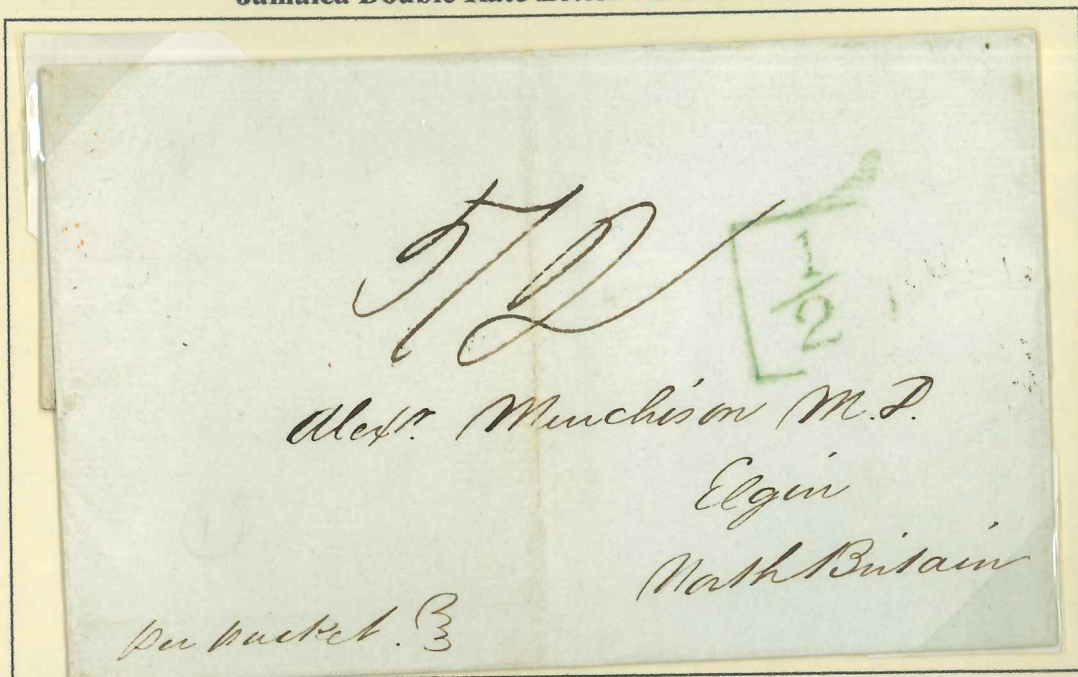
### Falmouth and Exeter

#### Boxed and Unboxed 1/2 Markings

#### Jamaica Double Rate Letter via Falmouth



1823-1839



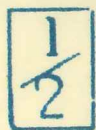
13 August, 1839 Kingston, Jamaica by packet to Falmouth port of entry. 5/ 2½d unpaid: double rate 2/3d plus 8d Ship Letter. Handstamped in Falmouth Boxed ½d marking for onward delivery to Elgin. All West Indies mail coming into Falmouth and heading to Scotland was to be marked with this distinctive green handstamp for tax due.

#### Exeter and Kircaldy ½d Markings

1/2

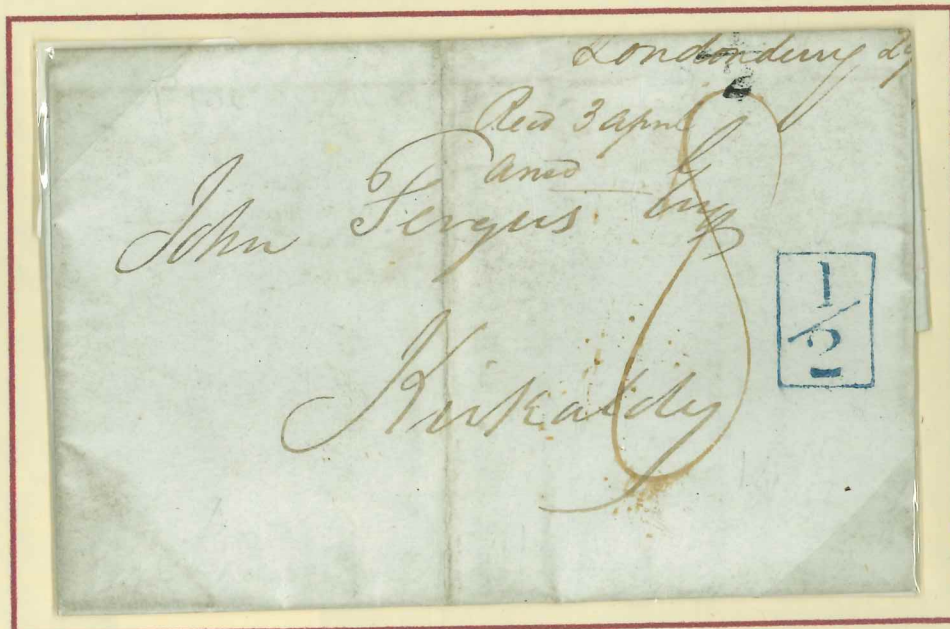
Exeter

1834-1839



Kircaldy

1835-1839



←  
½ Exeter

#### How it Worked:



Any unclear ½d marking was to be corrected:

*"In cases where... the Scottish tax as to be perfectly distinct, the Officers must strike a fresh one, and no excuses can be admitted for sending out Scotch letters other than well and clearly stamped."*

29 March, 1838 Exeter to Kircaldy.

8½d unpaid. Easy to miss ½d Exeter marking at top right, *restruck* with Kircaldy ½d blue upon arrival. Kircaldy marking is a distinctive "high 2" nearly touching the fractional bar, and markings struck in blue from 1835.

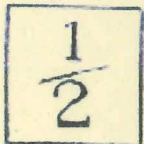
III. Handstamps of England & Ireland

Liverpool

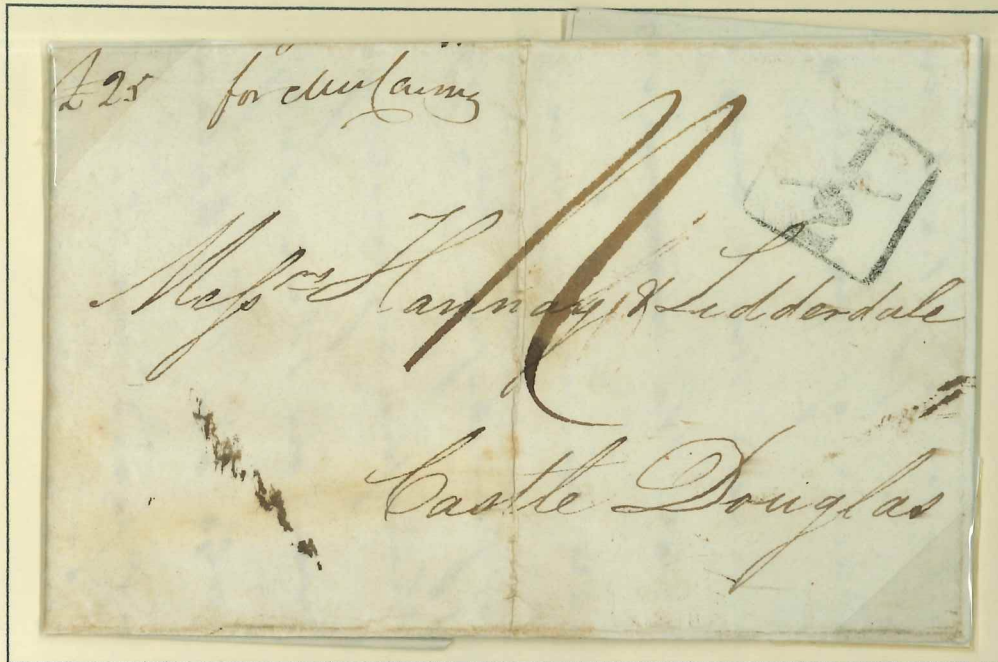
C. Port Cities

Boxed 1/2 Markings

Prior to Liverpool having its own handstamp, its mail was routed through Carlisle and Carlisle applied the handstamp to the Liverpool processed mail. Use of this handstamp design confirms Carlisle processing.



1824-1836  
Carlisle



8 August, 1831 Liverpool to Castle Douglas  
1/ 1/2d unpaid. Boxed 1/2d marking confirms mail routing through Carlisle.



Liverpool datestamp  
Reverse at 75%



7 May, 1831 Liverpool to Castle Douglas  
1/ 1/2d unpaid. Well inked 1/2d marking incomplete impression of outer box.

Ship Letter from Tasmania

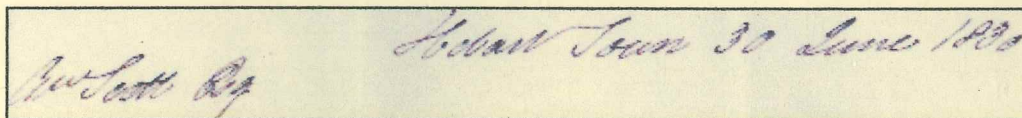


Add!  
 $\frac{1}{2}$

1825-1832

Add!  
 $\frac{1}{2}$

30 June, 1830 Hobart Town, Tasmania to Edinburgh  
 1/7 1/2d unpaid. 1/3 1/2d Liverpool to Edinburgh, 4d Ship Letter.  
 16, December, 1830, 168 days transit.  
*Early date for Tasmanian mail to Scotland.*



From Hobart Town, Tasmania 1830. Scan of dateline.

III. Handstamps of England & Ireland

Liverpool

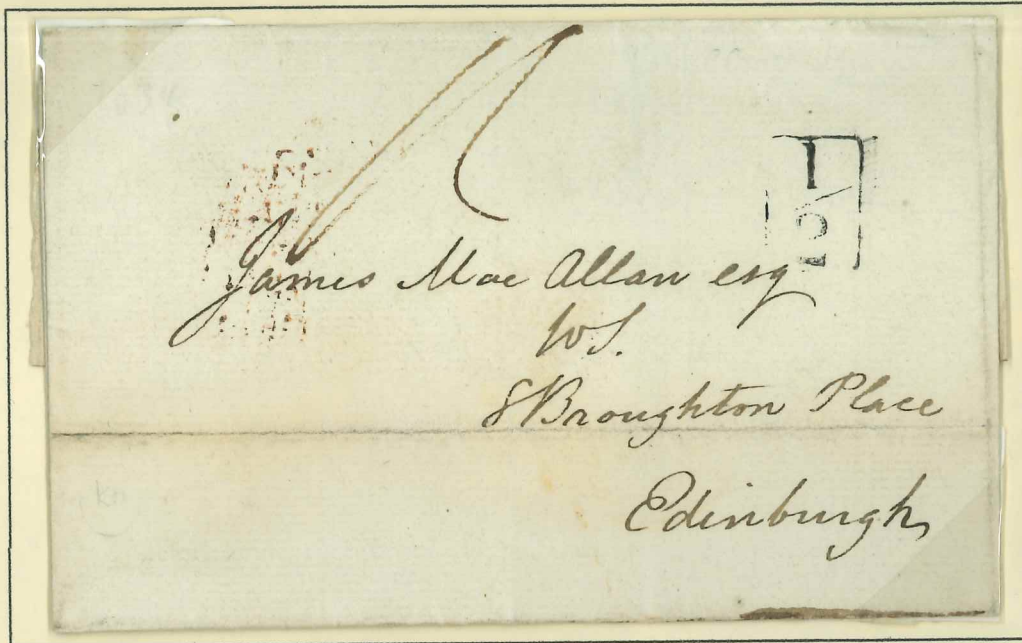
C. Port Cities

Boxed 1/2 Markings

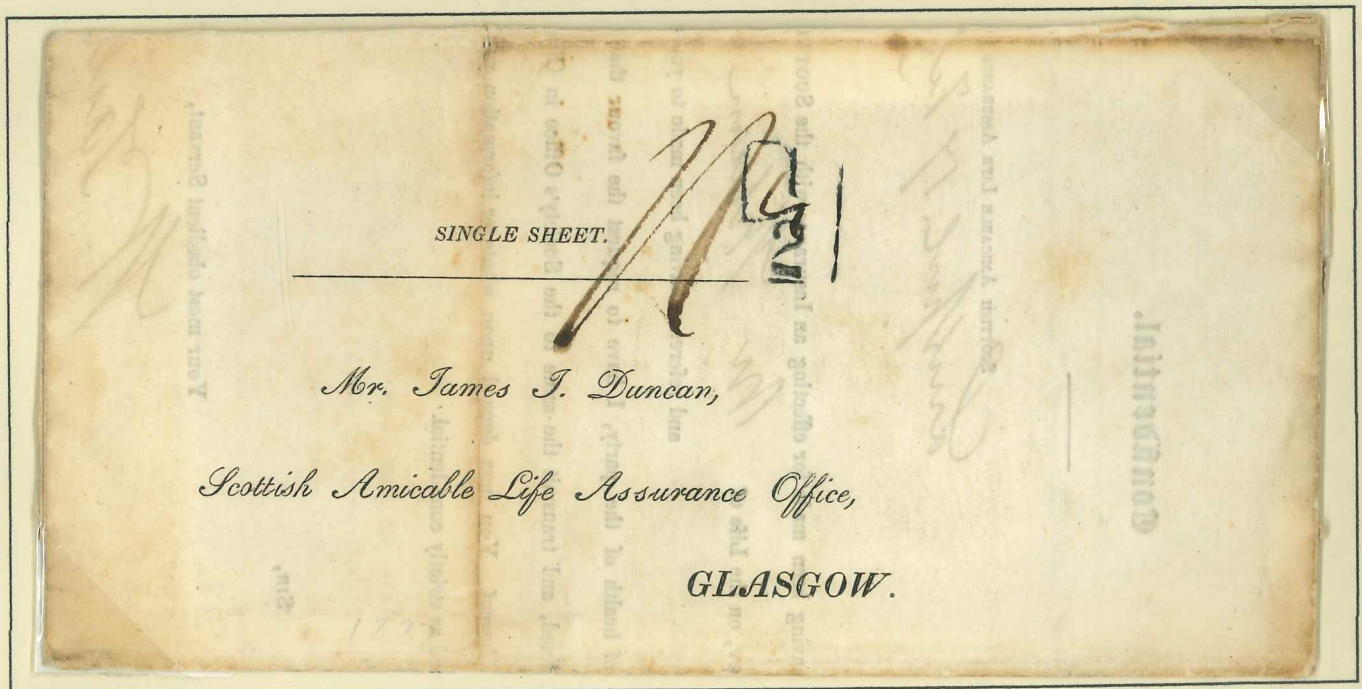
Liverpool used both an unboxed Addl 1/2 and a boxed 1/2 marking, both in lamp black ink. The boxed marking was used from 1833 until 1839, later uses show wear, with some of the frame lines making incomplete imprints, as shown.



1833-1839



26 February, 1834 Liverpool to Edinburgh  
1 1/2d unpaid. Boxed 1/2d marking.



20 February, 1837 Liverpool to Glasgow  
11 1/2d unpaid. Well inked 1/2d marking incomplete impression of outer box.

### III. Handstamps of England & Ireland

Liverpool

#### C. Port Cities

Paid Mail—Boxed 1/2 Markings

The 1/2d handstamp was used to indicate the additional tax, yet this is indicated as paid in the red manuscript rate markings.

#### How it Worked:

##### Indicating Paid Mail

- ◆ “Paid at Liverpool” handstamp
- ◆ “Pd” lower left
- ◆ Red rate markings

##### 1/2 Boxed Marking on Paid Mail



26 June, 1836 Liverpool to Glasgow

1/1 1/2d paid. Manuscript rate in red with manuscript *and* 1/2d boxed marking. *Seldom seen* “Paid at Liverpool” handstamp applied.

For paid mail, the red manuscript rate marking is generally all that is indicated as the rate including the additional 1/2d has already been collected from the sender.

### III. Handstamps of England & Ireland

Bristol

#### D. Southern England and Port Cities

Paid Mail—Boxed 1/2 Markings

This letter transited from Plymouth to Bristol. Bristol assumed the Forward Office duties from Manchester, and forwarded this mail. The Bristol Forward Office operations handstamped mail for only four years.

Only used in Bristol: Largest format 1/2 Unboxed Marking

1/2

1835-1839



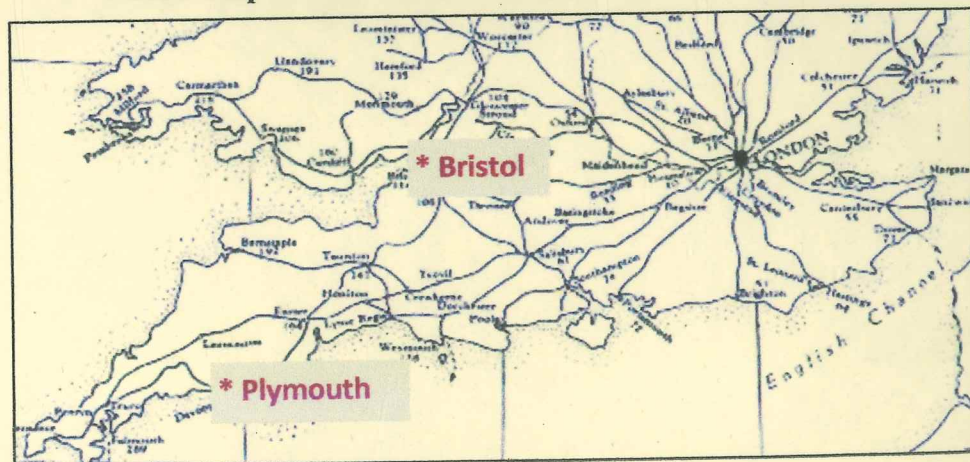
13 January, 1838 Plymouth to Bannockburn

2/6 1/2 unpaid. Distinctive and scarce 1/2 unboxed marking, used four years only.

#### 1835 Map of Mail Coach Roads in Southern England

##### How it Worked:

Scottish mail originating from South West England used Bristol as a mail forwarding office.



### III. Handstamps of England & Ireland

Dublin

#### E. Ireland

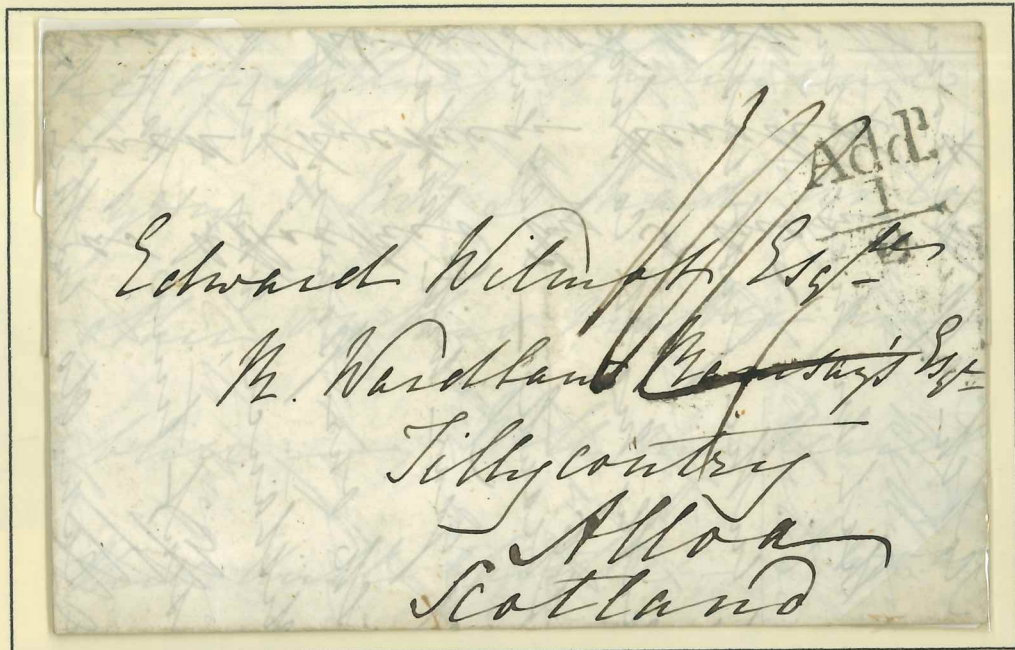
Addl 1/2 Markings

Dublin used a single Addl 1/2 marking, applied mainly black ink. The marking was used from 1825 until 1839 for all Irish mail crossing to England.

Addl  
 $\frac{1}{2}$  ←

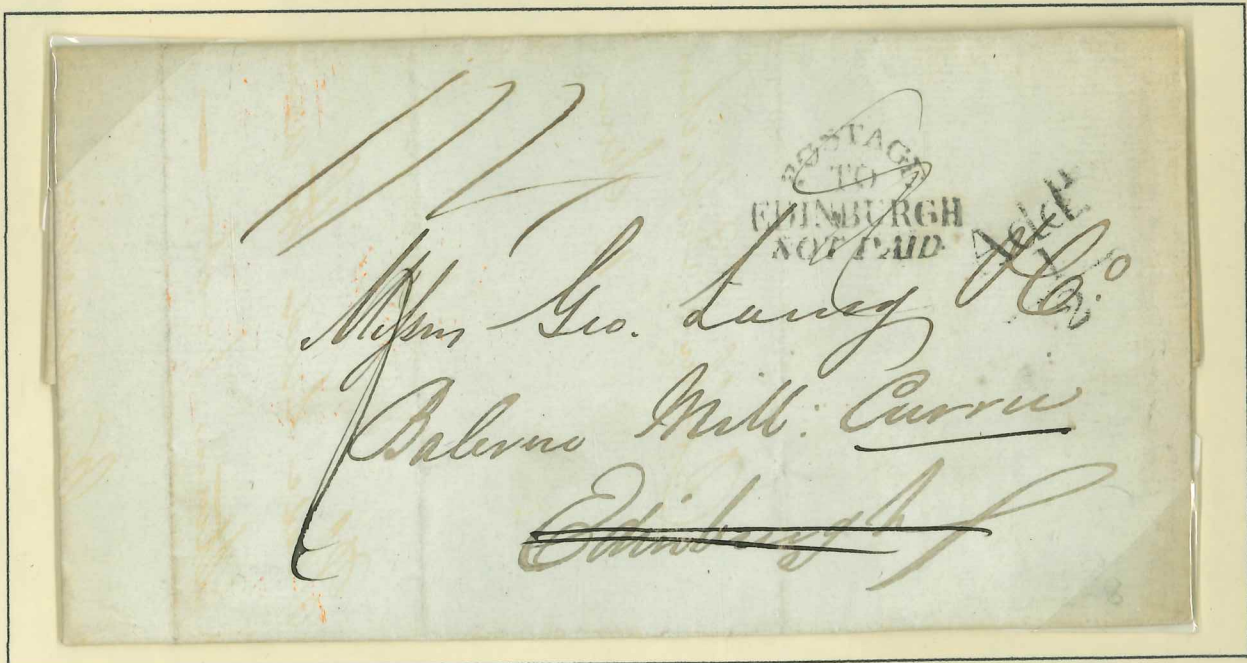
1825-1839

Long Fractional Line,  
Extending Full Width



16 June, 1836 Dublin to Alloa, Clackmannanshire County  
1/4 1/2d unpaid on cross written personal correspondence.

#### Redirected Letter—No Additional Fee



10 June, 1837 Dublin to Currie, Midlothian County. Redirected and re-rated at Edinburgh.  
1/4 1/2d rate. Handstamp at Edinburgh unpaid, and 1/- marked off Edinburgh transit for Currie destination. No additional fee upon this addressing clarification prior to delivery redirection.

### III. Handstamps of England & Ireland

#### E. Ireland

Dublin

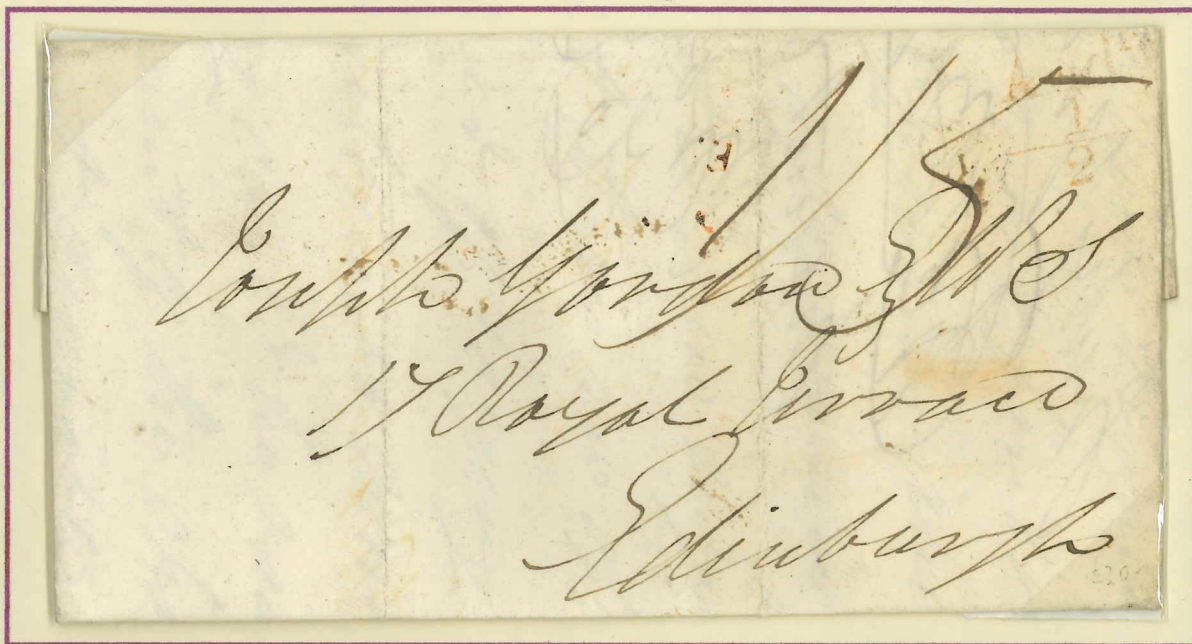
Red—Addl 1/2 Marking

Limerick mail was sent by mail coach 93 miles to Dublin, where it was sent across the North Sea to England.

#### Dublin Addl 1/2 Marking in Red Ink

Add!  
 $\frac{1}{2}$

35-1836  
Red Only

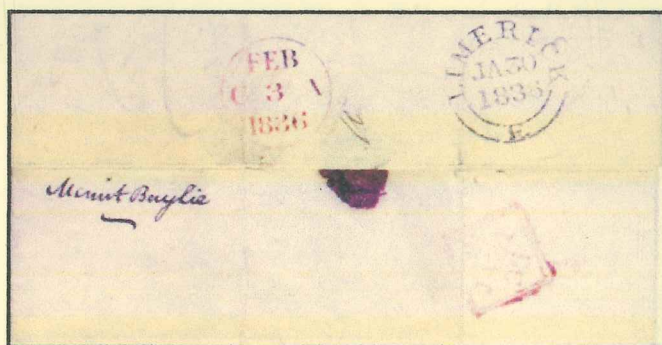


← Faint  
Marking

30 January, 1836 Limerick to Edinburgh

1/5 1/2d paid. Seldom seen Dublin red ink Addl 1/2d marking.

Red ink used for Addl 1/2 marking: 1 January, 1835 - 3 December, 1836



Reverse: Limerick datestamp, faint Cadford straight line marking beneath, transit 31 January, Dublin where Addl 1/2d handstamp applied.

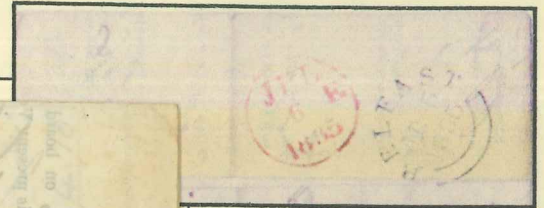
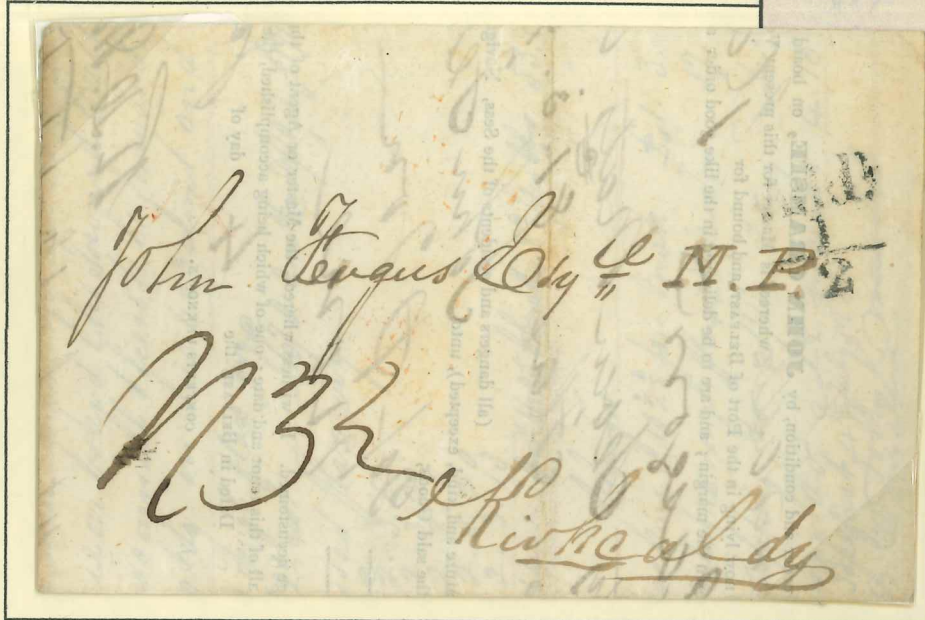


### III. Handstamps of England & Ireland

#### E. Ireland

Dublin & Belfast  
Addl 1/2 Markings

Although other major cities in Ireland applied rate markings for mail to Scotland, if Dublin forwarded the Irish mail and applied the Addl 1/2d handstamp.

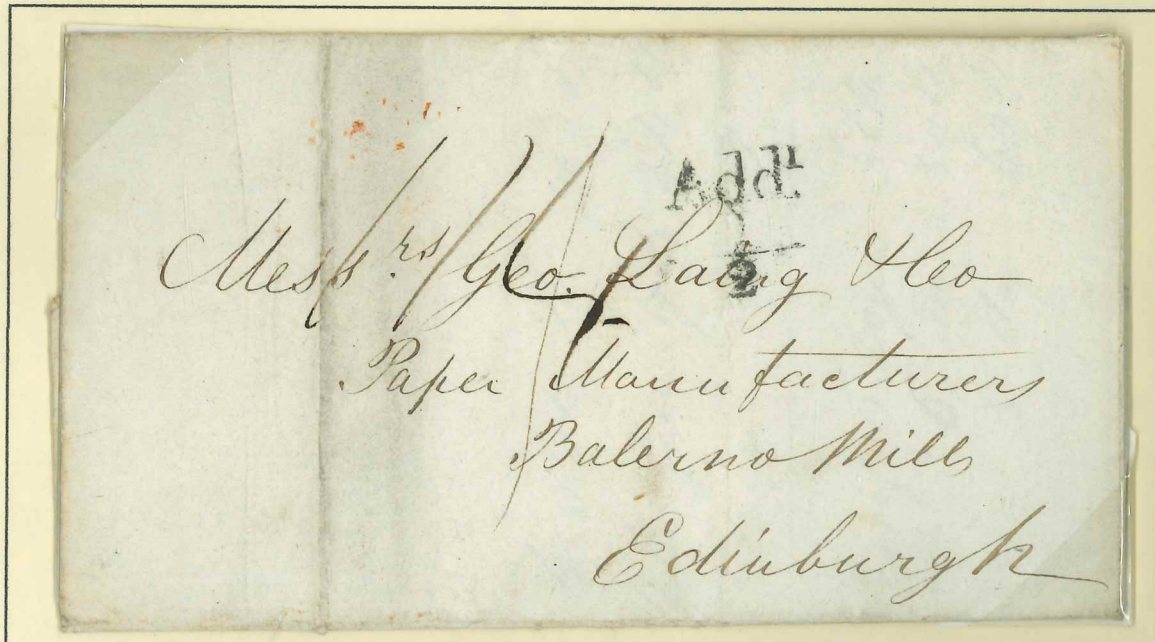


Reverse Belfast and  
Edinburgh markings

16 June, 1836 Belfast to Kircaldy.

1/3 1/2d unpaid on Bill of Lading, shipping bales of flax from Belfast.

Belfast mail was sent across the Irish sea at Donaghadee to England and stamped in Edinburgh.



10 June, 1837 Dublin to Edinburgh.

1/4 1/2d, for main office of Balerno Paper Mills, buyer completely out of stock.

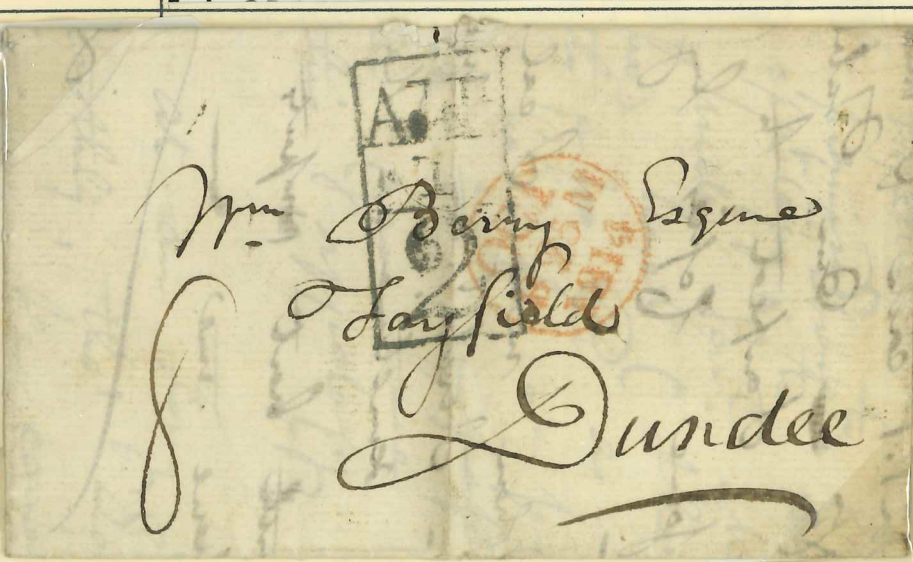
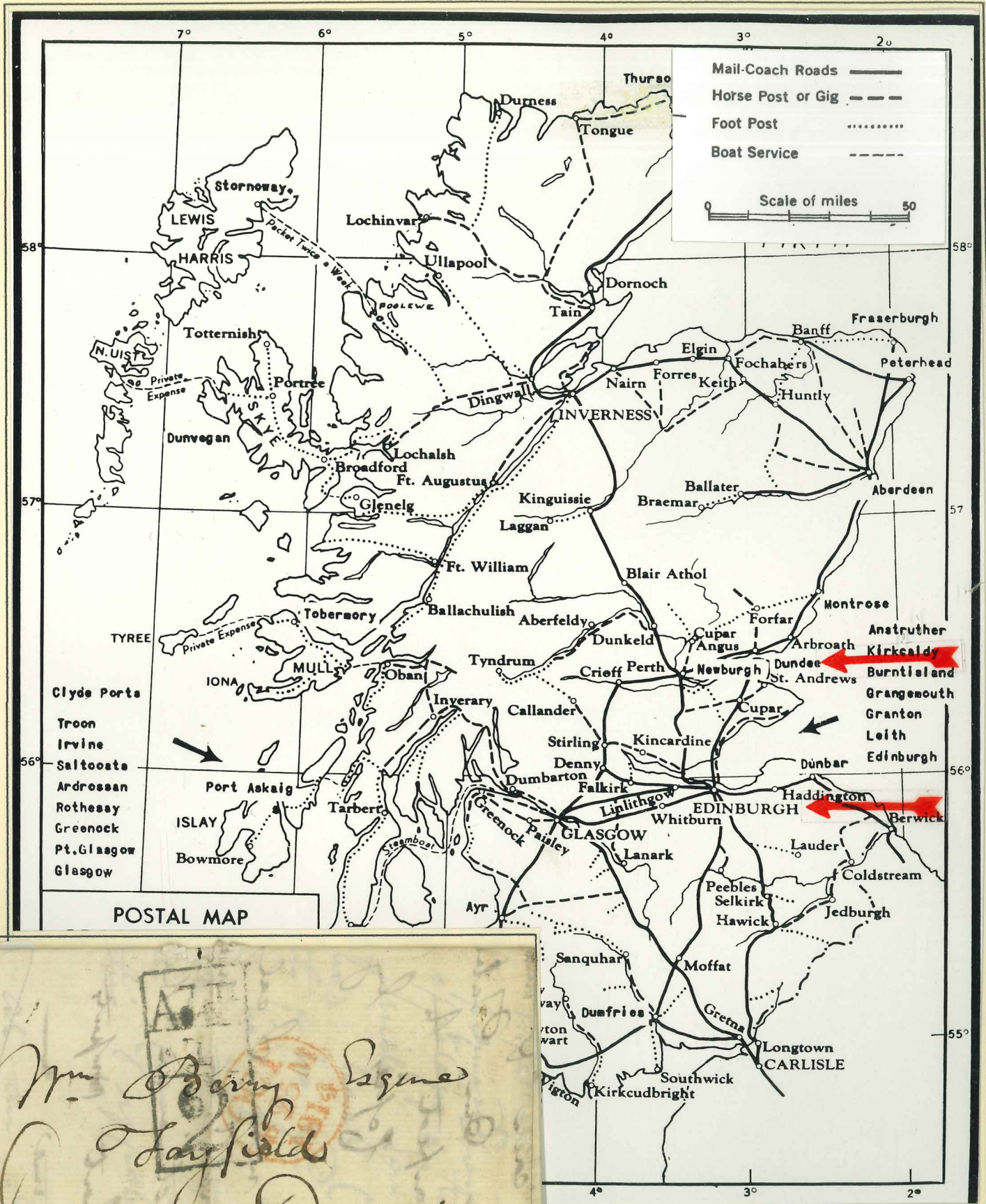
# IV. Handstamps of Scotland

# Edinburgh—Scotland GPO

The Edinburgh GPO processed the majority of Scottish mail, using the early large format 1/2d marks.

Add<sup>1</sup>  
1  
2

813-1816



25 October, 1814 Edinburgh to Dundee  
8 1/2d unpaid. Large format 1/2d mark.

# IV. Handstamps of Scotland

Edinburgh

## Handstamps of Scotland

A. General Post Office - Edinburgh

C. Glasgow

B. Leith Port

D. Scottish Provincial Towns

Add!  
 $\frac{1}{2}$

One Year: 1816

12 January, 1816

Edinburgh to Glasgow

7 ½d unpaid.

Tight ball curl and small profile tail on 2.

*Earliest known use*



Add!  
 $\frac{1}{2}$

1815-1817

Two Years

30 October, 1816

Edinburgh to Selkirk

1/2 ½d unpaid double.

Small profile tail to the 2 differentiates the mark.



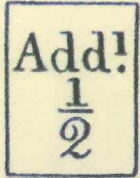
# IV. Handstamps of Scotland

Edinburgh

## A. Scotland GPO

Addl 1/2 Markings

All struck in black in, Edinburgh first reduced the box on their marking, then elected an unboxed Addl 1/2 marking. Markings used vary in height, width and slight differences in design.



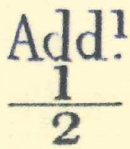
1817-1822



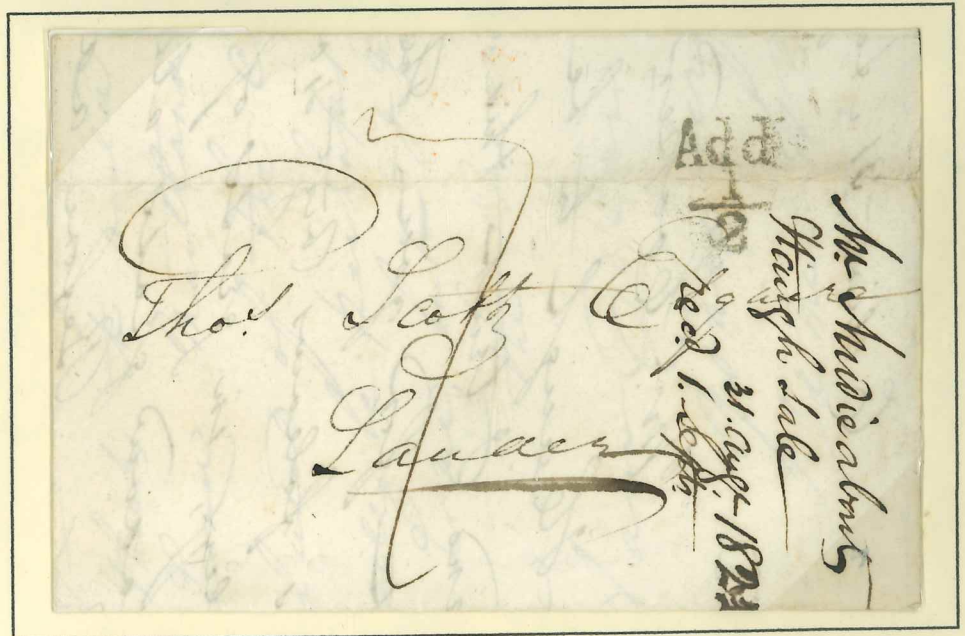
20 March, 1820

Edinburgh to Ayr 9 1/2d unpaid.

High scroll to the tail of the 2.



1822-1839



1 September, 1823 Edinburgh to Lauder

7 1/2d unpaid. Rectangular design, 17 x 14 mm

Broad horizontal fraction bar.

## IV. Handstamps of Scotland

### A. Scotland GPO

Edinburgh

Addl 1/2 Markings

After using larger boxed markings for a decade, an unboxed version become the new standard. Small differences are found between a number of versions of the unboxed Addl 1/2 markings, indicating multiple devices used at the GPO.

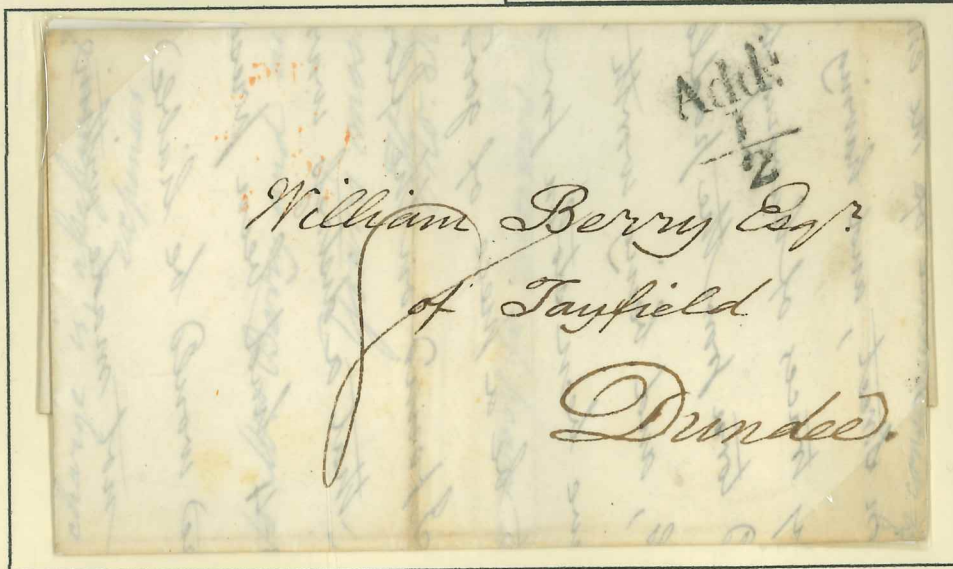
Addl  
 $\frac{1}{2}$

1822-1839

#### How it Worked:



While the Edinburgh GPO standardized on this marking style, variations indicate



↑ 3 March, 1820 Edinburgh to Hamilton  
8 1/2d unpaid. Squared design, 18 x 18 mm

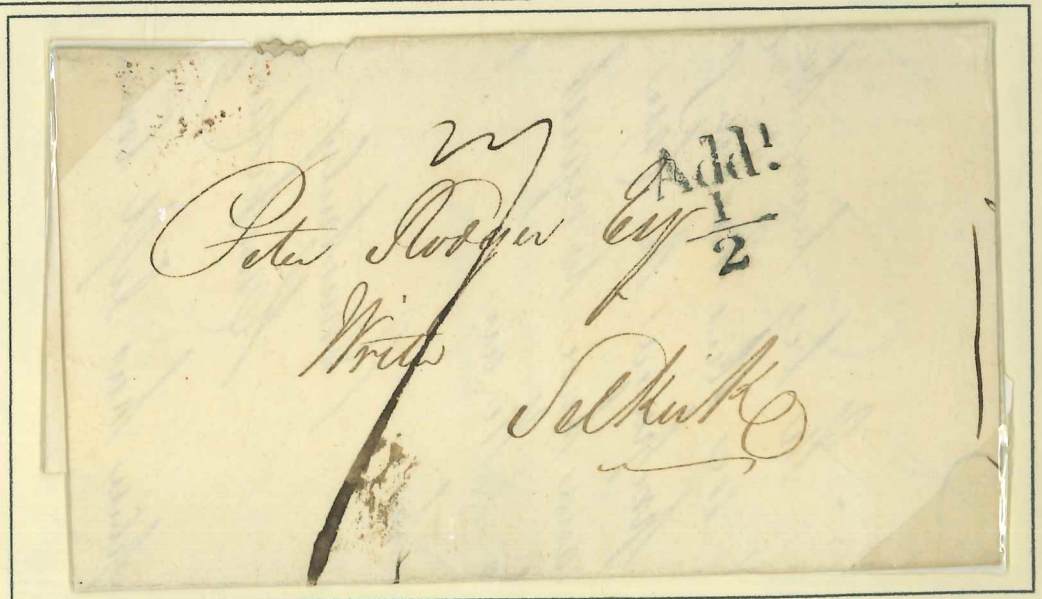
← 16 August, 1834 Edinburgh to Dundee  
8 1/2d unpaid. Design flat base to the 2.  
Rectangular design, 17 x 14 mm

24 August, 1835

Edinburgh to Selkirk

7 1/2d unpaid. Curved base of the 2.

Rectangular design, 18 x 14 mm



## IV. Handstamps of Scotland

### B. Leith Port Post Office

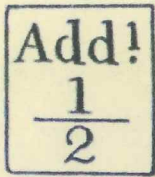
Leith

Boxed Addl 1/2 Marking

The Smaller boxed Addl 1/2 markings came to replaced the large profile ones used at onset. Leith adopted this boxed marking, using it for six years, first struck in black, then switching to green.

#### How it Worked:

Transition to change ink color occurred in 1818, shown by these covers.



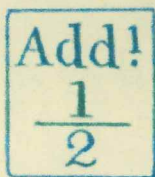
1816-1819

Struck in Black, Boxed 1/2 Used Three Years

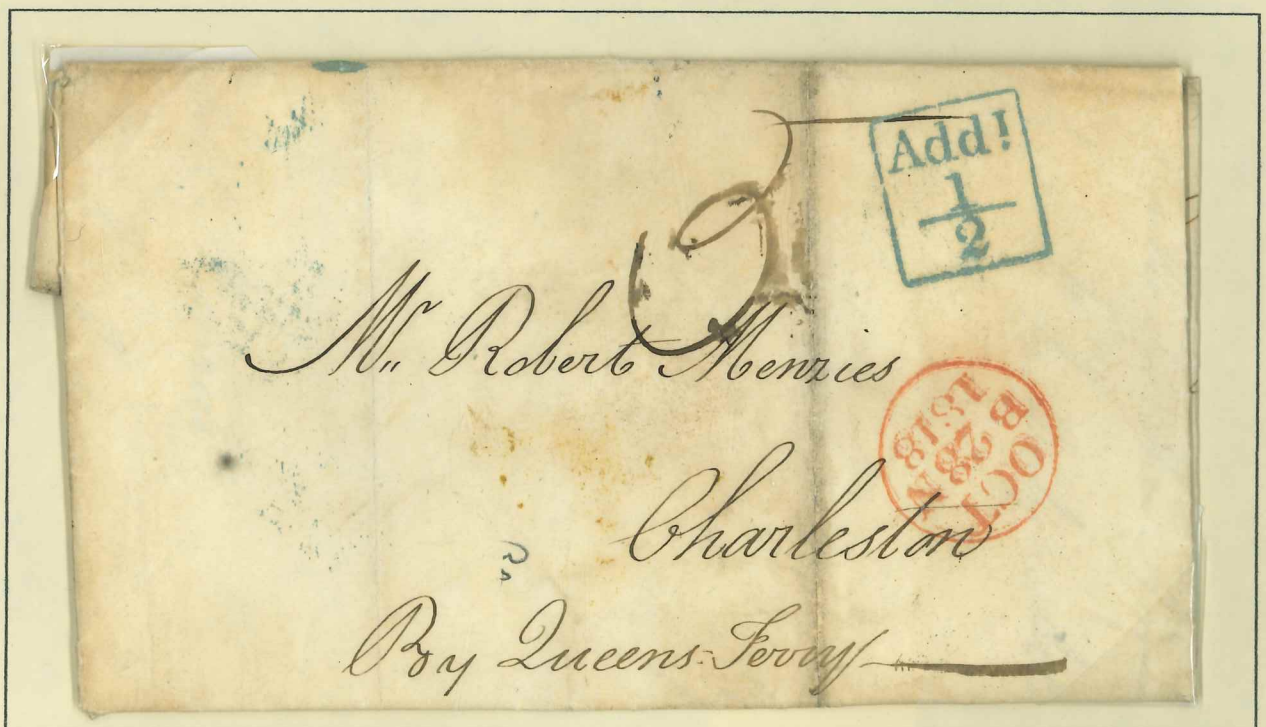


4 July, 1818 Leith to Bannockburn

8 1/2d unpaid. Squared box marking, 22 x 19.5 struck in black.



1818-1821



28 October, 1818 Leith to Charleston, by Queen Ferry (Edinburgh)

3 1/2d unpaid, re-rated 5 1/2d. High scroll to the tail of the 2.

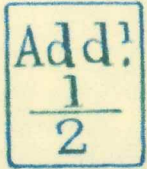
# IV. Handstamps of Scotland

Leith

## B. Leith Port Post Office

### Boxed & Unboxed Addl 1/2 Marking

The Smaller boxed Addl 1/2 markings were used into the early 1820s. They were replaced in Leith by unboxed markings, first struck in black, then switching to green and later to blue.

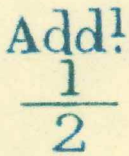


1819-1822



10 September, 1819 Leith to London

1/2d unpaid. Smaller squared box marking 21 x 18 mm, struck in green.



1824-1826

### Struck in Blue-Green, Used Two Years Only

11 November, 1824 →

8 1/2d unpaid. Leith to Bannockburn

Large format unboxed marking 18.5 x 14 mm.



↓ 18 February, 1826 Leith to Hamilton

7 1/2d unpaid. Medium format 16.5 x 14.5 mm.

Opened outward. Leith blue-green datestamp.



## IV. Handstamps of Scotland

### B. Leith Port Post Office

Leith

Add 1/2 Marking

The Leith by unboxed markings, were commonly struck in green or blue in from the mid-1920s onward.

#### How it Worked:

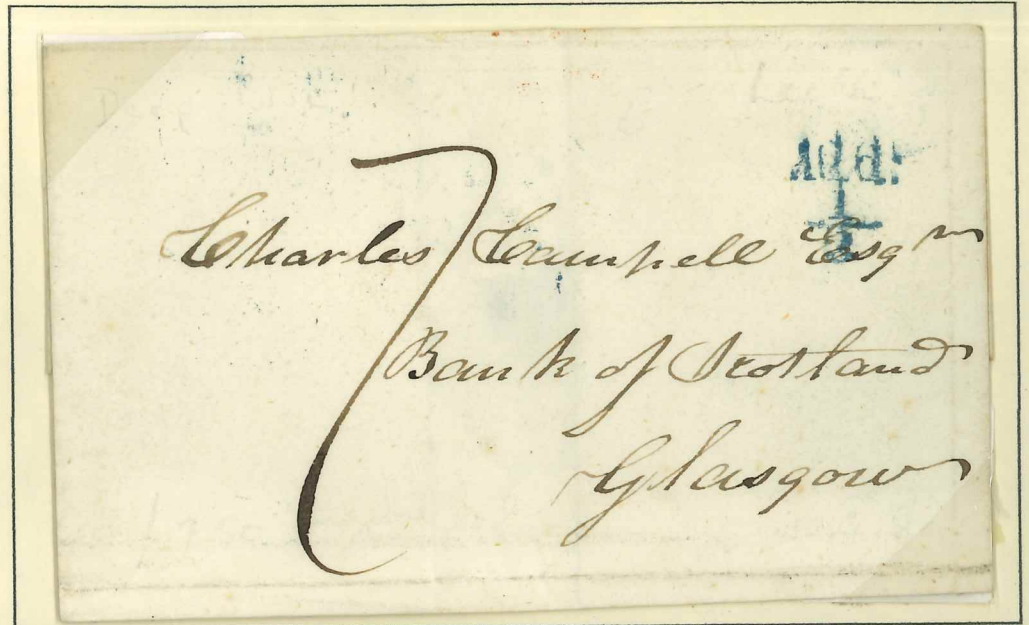


Distinctive ink colors made differentiation of Leith mails clear when they entered the Edinburgh GPO for transit.

Add<sup>1</sup>

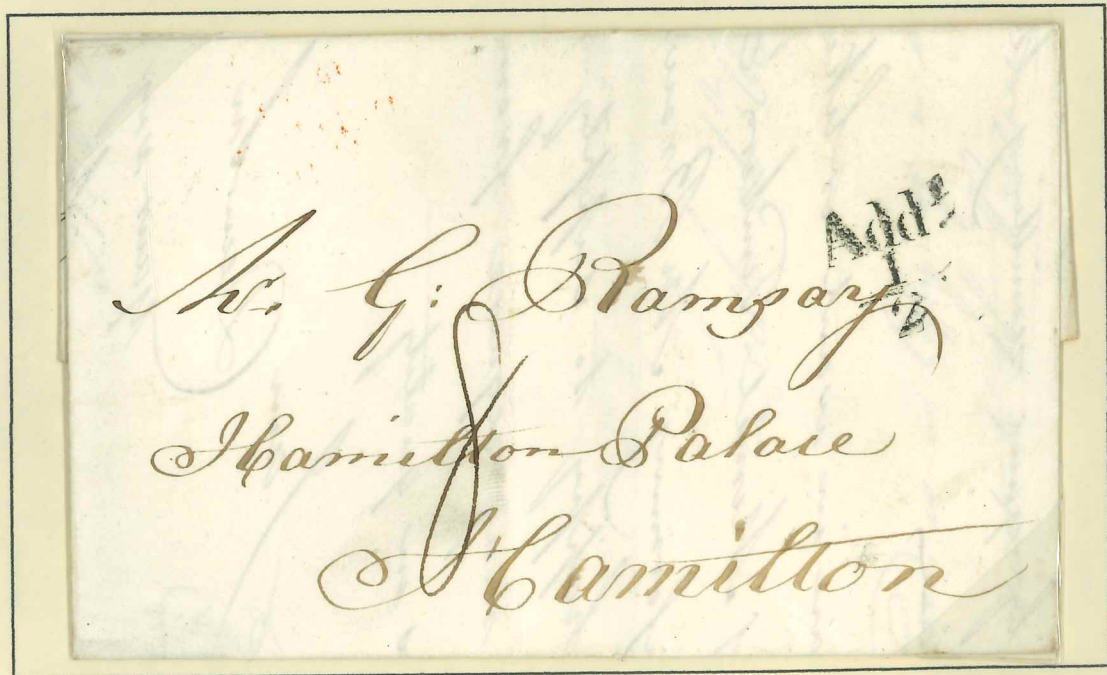
$\frac{1}{2}$

1831-1837



9 July, 1835 Leith to Glasgow, transit Edinburgh

7/ 1/2d unpaid. Smaller marking 16 x 14 mm, struck in blue.



26 October, 1836 Leith to Hamilton, handstamped at Edinburgh

8 1/2d unpaid. Marking 18.5 x 14 mm, by date black ink indicates Edinburgh.



## IV. Handstamps of Scotland

### C. Glasgow Post Office

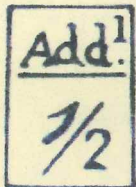
Glasgow

Boxed Addl 1/2 Marking

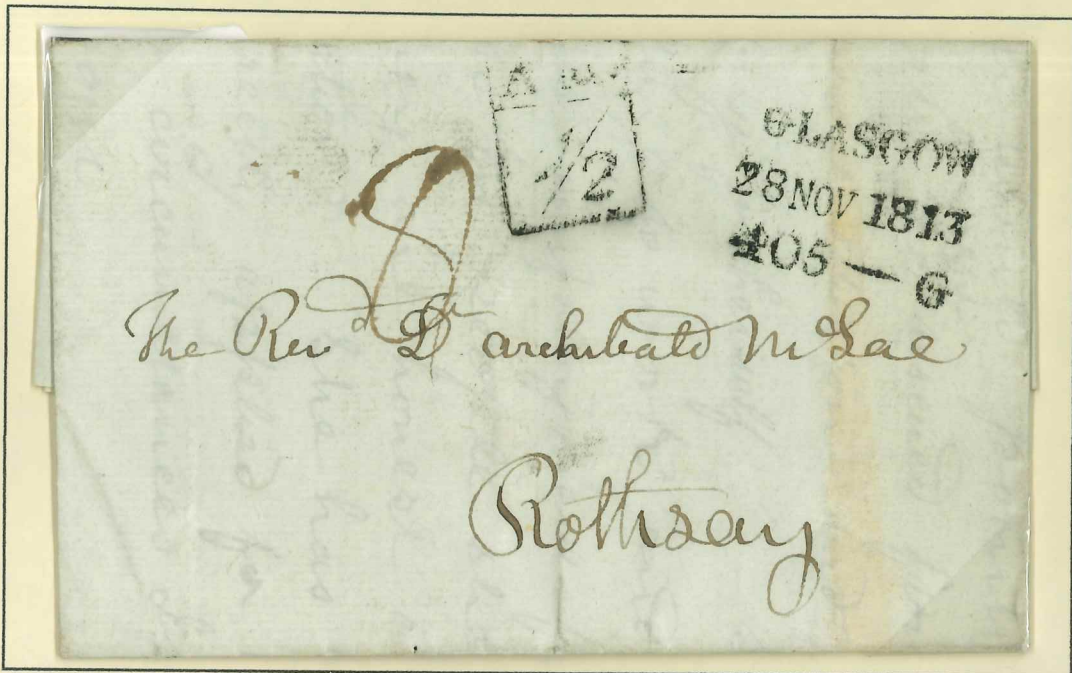
The Glasgow boxed markings were used from the mid-1813 until the end of the Wheel taxation. Marking changes in style largely followed those in Edinburgh, although fewer total versions were placed into service.

#### Glasgow Mail:

While Glasgow was a growing industrial city, most people were poor and mail use was limited.



1813-1815



28 November, 1813 Glasgow to Rothsay

8 1/2d unpaid.



1816-1819



23 May, 1817 Glasgow to Edinburgh

7 1/2d unpaid. Marking 29.5 x 17.5 mm, bottom of marking frame wider than the top.

#### Distinctive Glasgow

#### Marking:

Smaller format, plus a very small 1, unlike others.

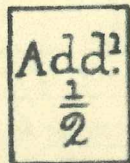
IV. Handstamps of Scotland

C. Glasgow Post Office

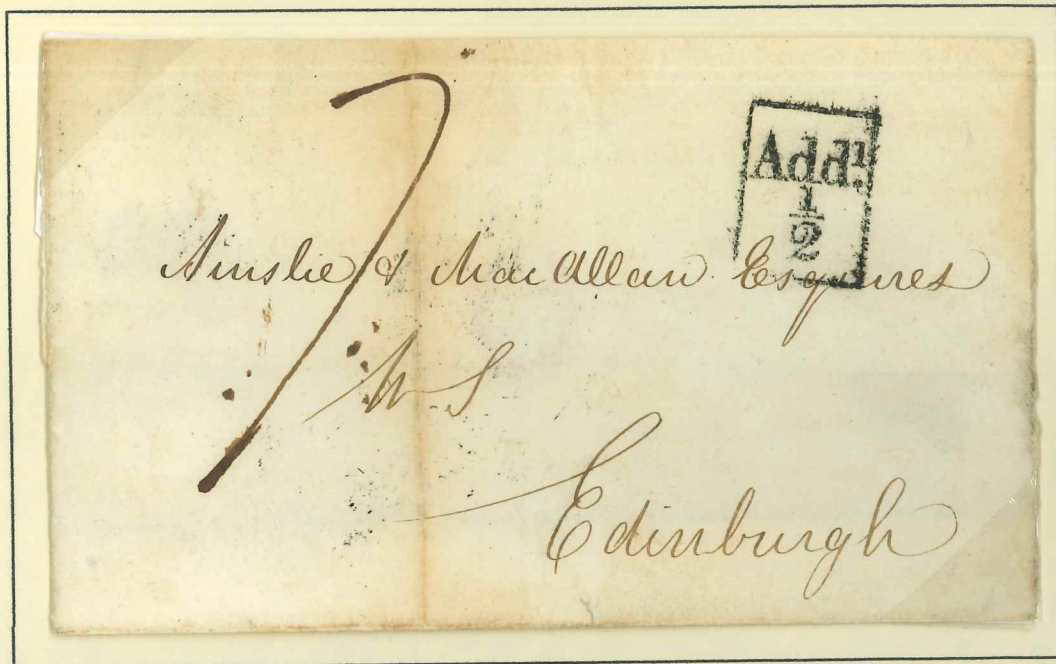
Glasgow

Boxed & Unboxed Addl 1/2 Marking

As in Leith, the smaller boxed Addl 1/2 markings and unboxed came to replaced the large profile ones first used.

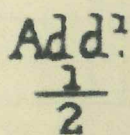


1819-1825

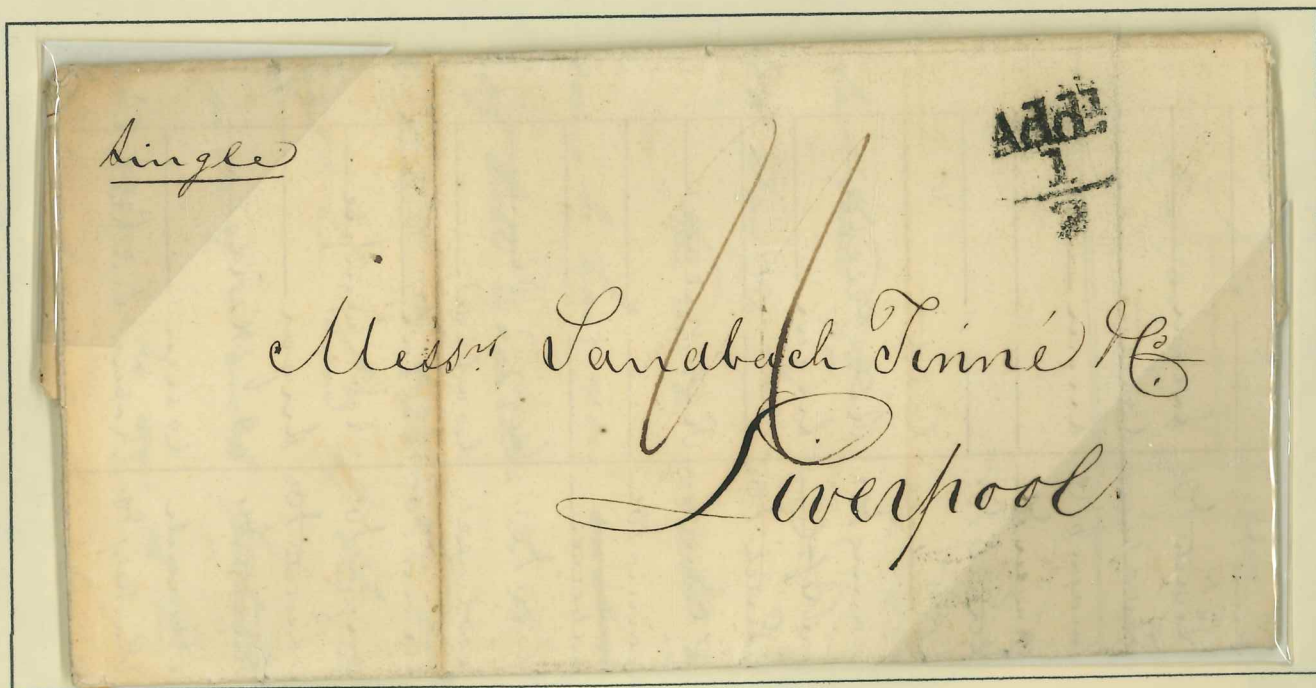


5 November, 1823 Glasgow to Edinburgh

7 1/2d unpaid.



1824-1827



5 September, 1828 Glasgow to Liverpool

11 1/2d unpaid single page letter.

IV. Handstamps of Scotland

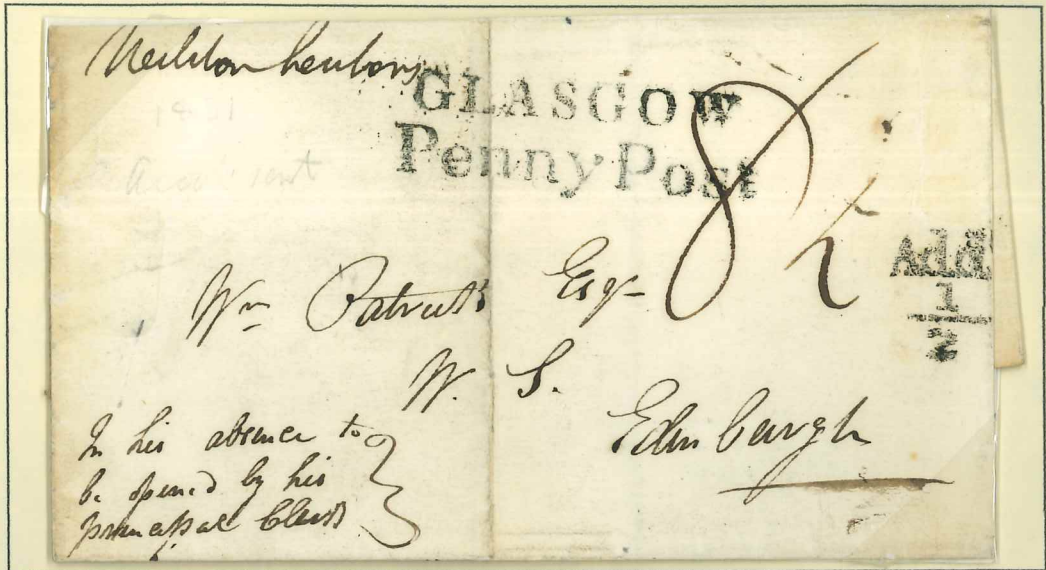
C. Glasgow Post Office

Glasgow

Unboxed Addl 1/2 Marking

Addl  
 $\frac{1}{2}$

1831 only

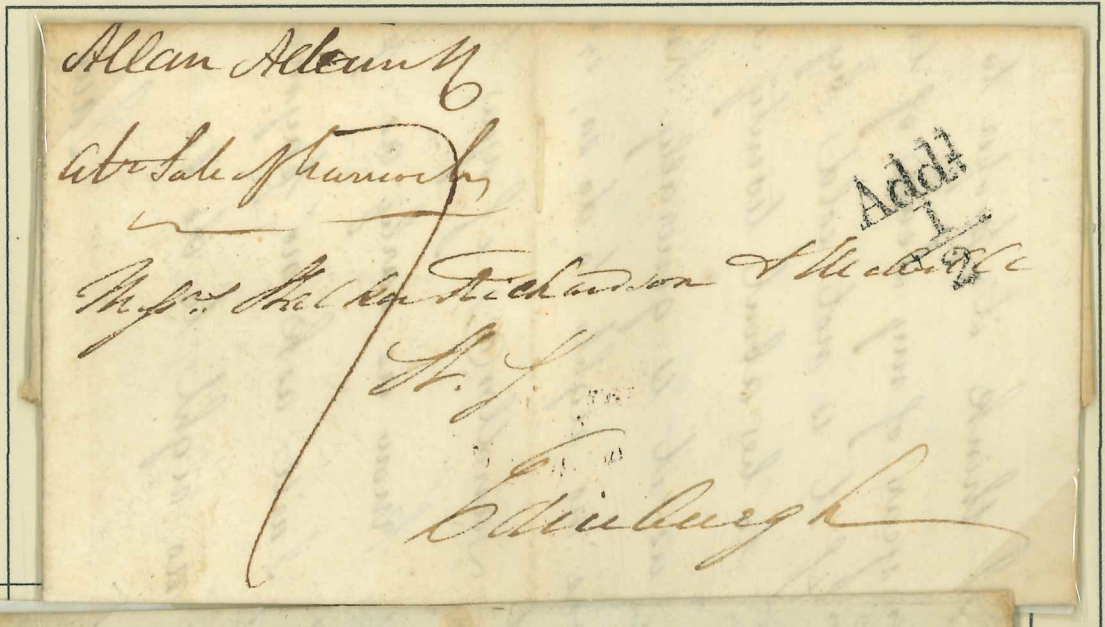


22 April, 1831 Glasgow to Edinburgh with earliest Glasgow Penny Post marking. 8 1/2d unpaid, 1d Glasgow Penny Post additional.

Addl  
 $\frac{1}{2}$

1819-1825

Two versions  
Shown here



23 April, 1827

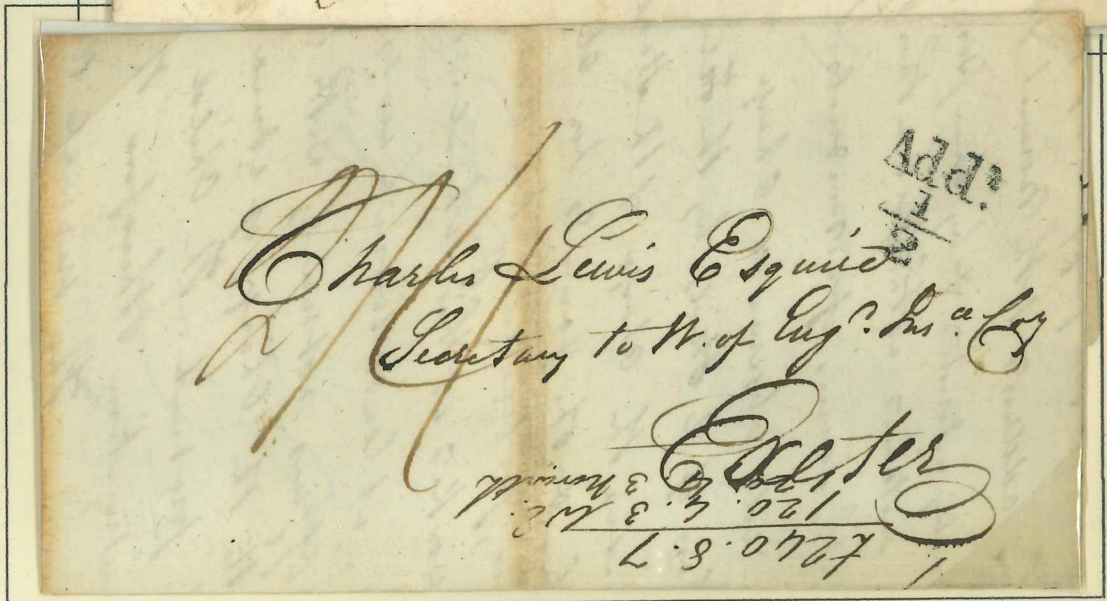
Glasgow to Edinburgh

7 1/2d unpaid.

23 April, 1823

Glasgow to Exeter

2 1/4 1/2d unpaid.



IV. Handstamps of Scotland

C. Glasgow Post Office

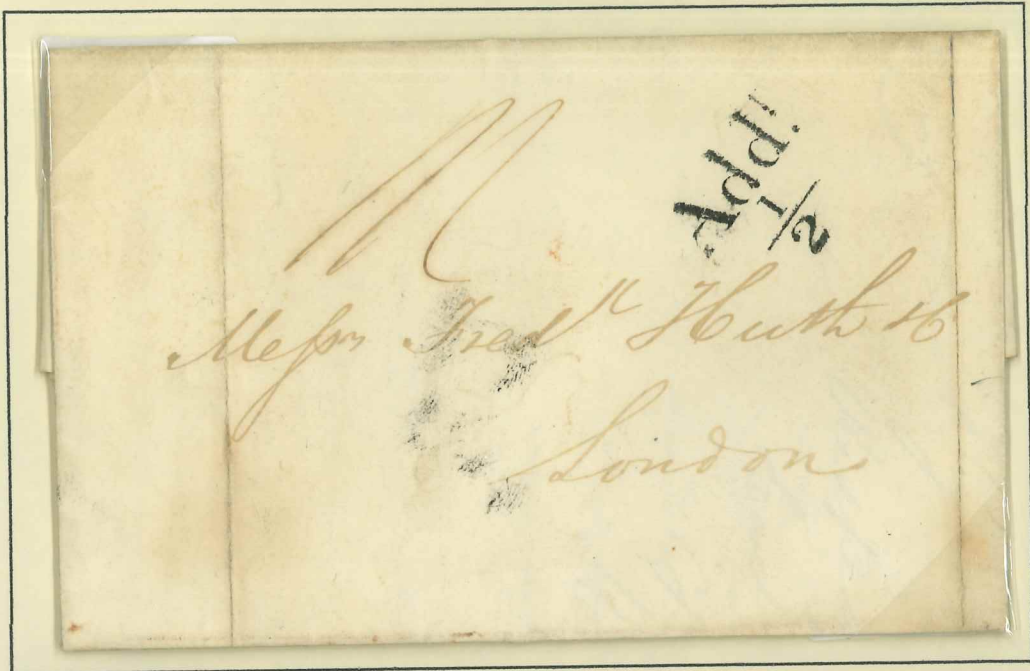
Glasgow

Unboxed & Boxed Addl 1/2 Marking

A very large unboxed marking was used in the 1830s followed by a boxed 1/2 of a smaller overall profile.

Addl  
 $\frac{1}{2}$

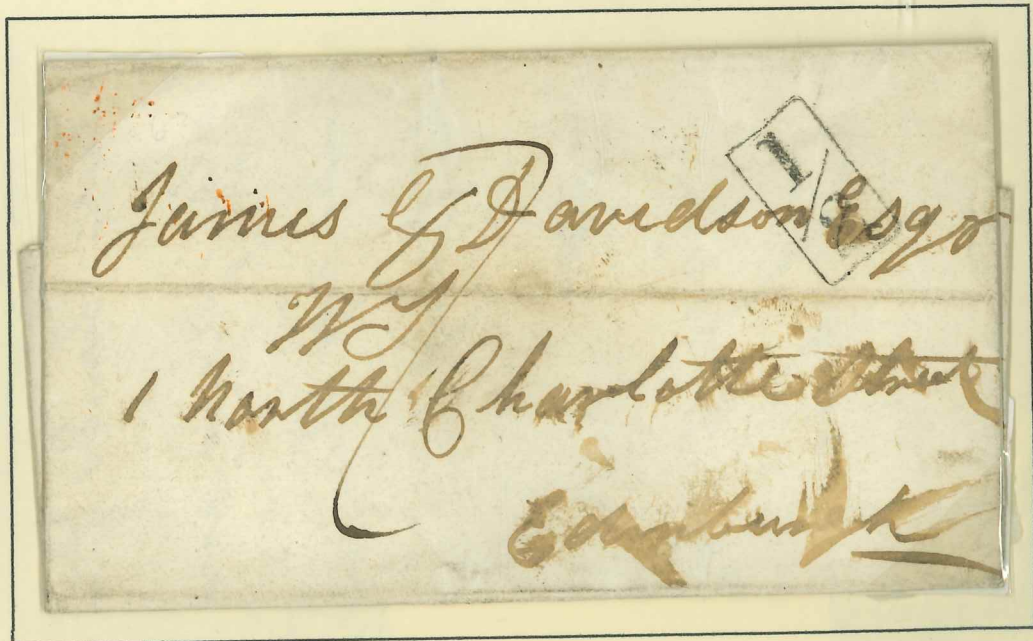
1830-1838



6 May, 1837 Glasgow to London  
1 1/2d unpaid. Marking 21 x 20 mm

$\frac{1}{2}$

1838-1839



14 November, 1838 Glasgow to Edinburgh  
7 1/2d unpaid. Marking 22 x 12 mm, smaller overall format than earlier versions.

## IV. Handstamps of Scotland

### D. Scottish Provincial Towns

## Northern Scotland Aberdeen & Inverness

Very few roads in Northern Scotland were toll roads and in this rugged and less populated area, many roads were foot and horse paths in early days. Northern Scotland was less populated, too, and less mail was sent or taxed.

### Why Mail Tax in the North?

The tax applied when the mail went onto the toll roads—as these letters did going to Edinburgh and to London.

$\frac{1}{2}$

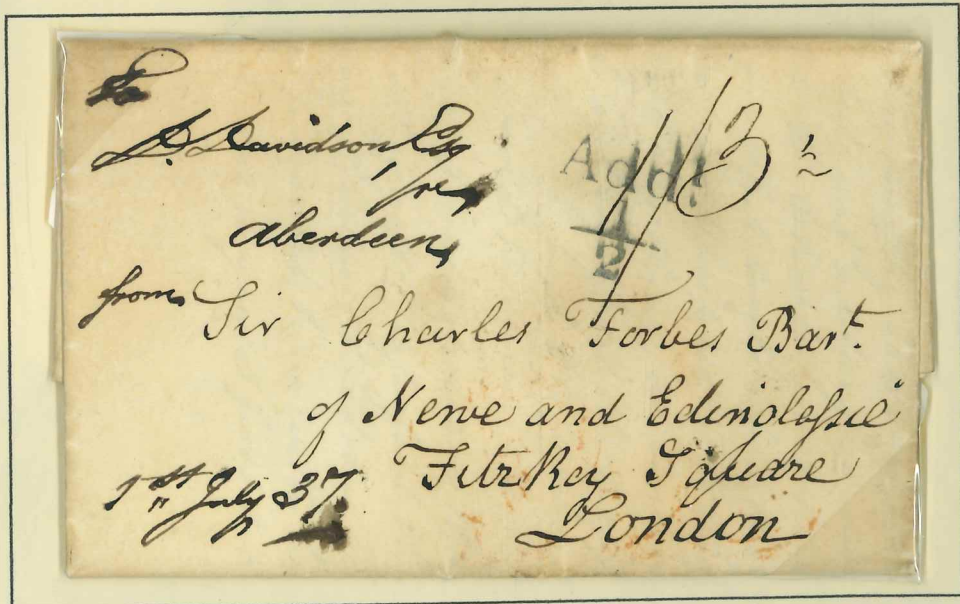
Inverness  
1832-1839



10 December, 1836 Inverness to Edinburgh  
6½d unpaid. *Seldom seen marking, only version of its kind.*

Add<sup>1</sup>  
 $\frac{1}{2}$

Aberdeen  
1829-1839



29 June, 1837 Huntly to Aberdeen onward to London  
1/3 ½d unpaid. Huntly within Aberdeenshire

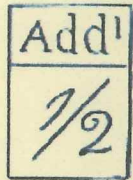
# IV. Handstamps of Scotland

## Western Scotland

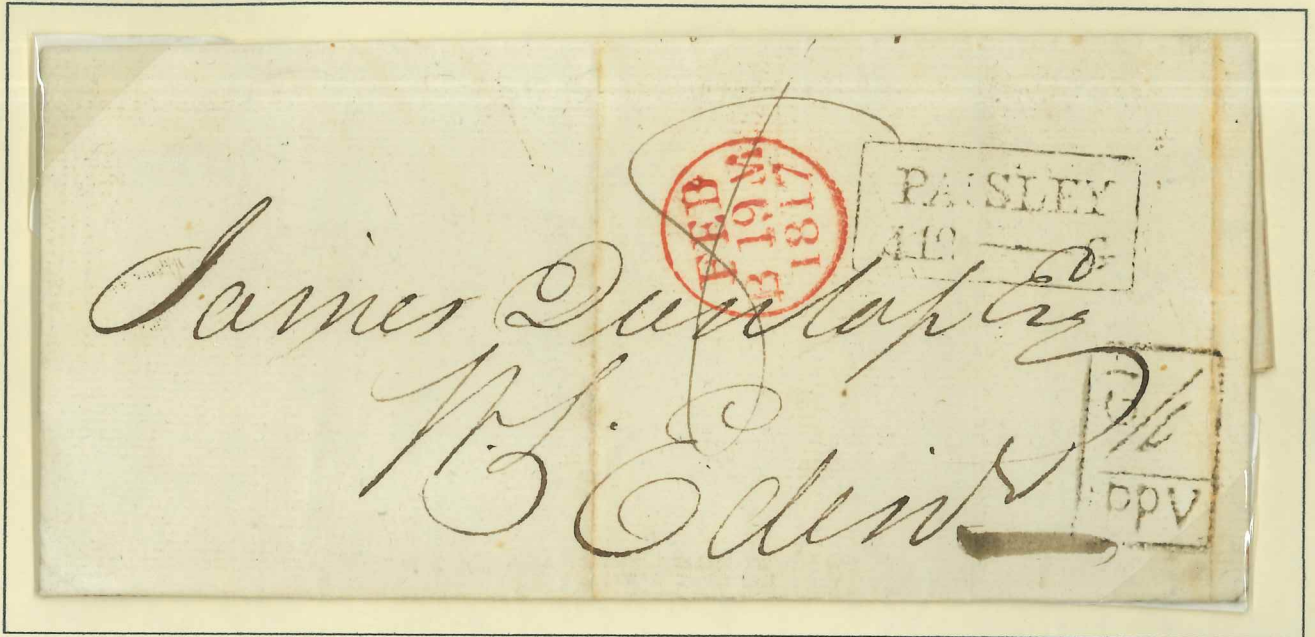
### D. Scottish Provincial Towns

#### Paisley

In Western Scotland, the town of Paisley was an early user of Additional 1/2d handstamps, beginning in early 1813. The reason are location: between Glasgow and the larger ports of Port Glasgow and Greenock and its reasonably large population.



Paisley  
1813-1818

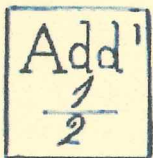


19 February, 1817 Paisley to Edinburgh.

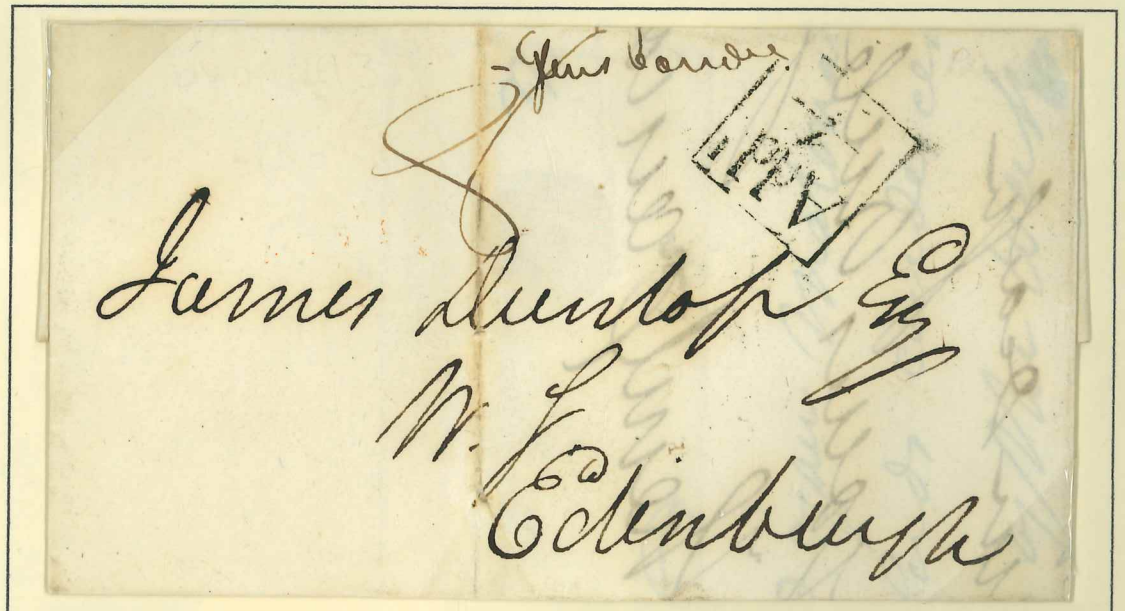
8½d unpaid.

#### How it Worked:

Note the haphazard placement of these markings: upside down, at an angle. Postal regulation only called that it be struck, placement didn't matter.



Paisley  
1824-1825



14 January, 1825 Paisley to Edinburgh.

8½d unpaid.

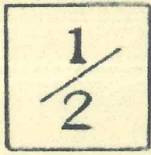
IV. Handstamps of Scotland

Western Scotland

D. Scottish Provincial Towns

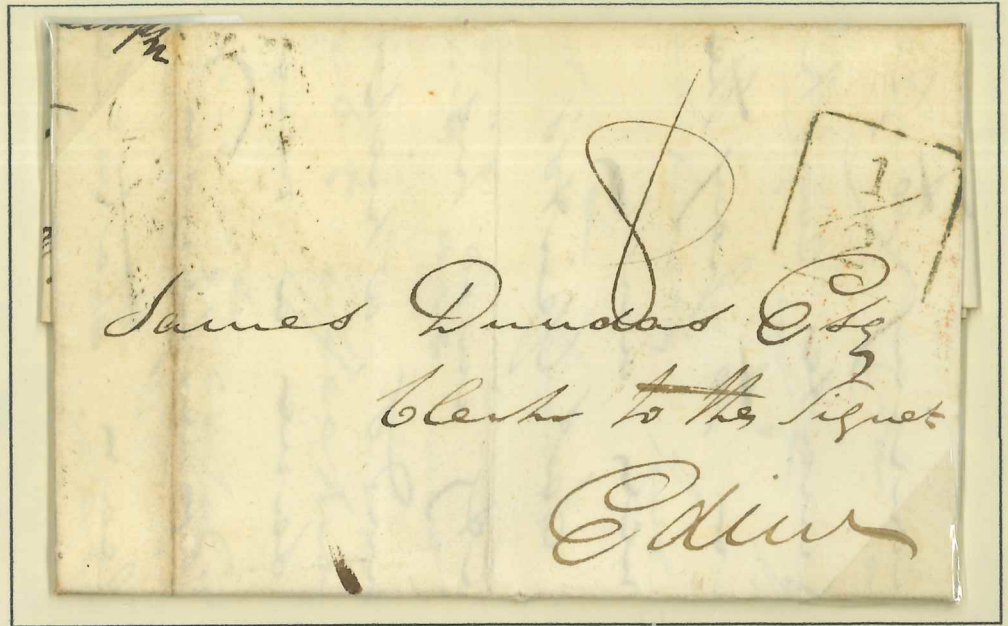
Paisley

Paisley's use of handstamps changed in format over time, and differing devices and inks were used.



Paisley  
1818-1824

8 November, 1822  
Paisley to Edinburgh.  
8½d unpaid.



Add!  
 $\frac{1}{2}$

Paisley  
1828-1836

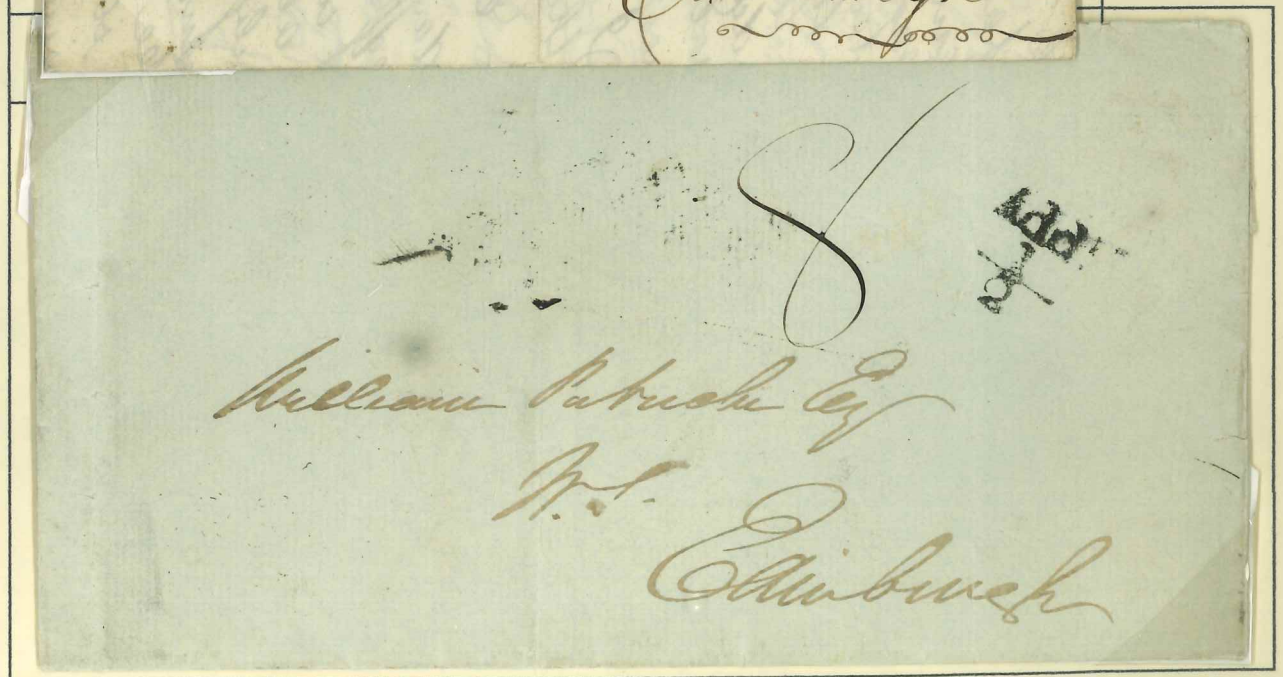
3 October, 1827  
Paisley to Edinburgh.  
½d unpaid.  
Blackish Green.



Add!  
 $\frac{1}{2}$

Paisley  
1828-1836

11 February, 1836  
Paisley to Edinburgh.  
8 ½d unpaid.



IV. Handstamps of Scotland

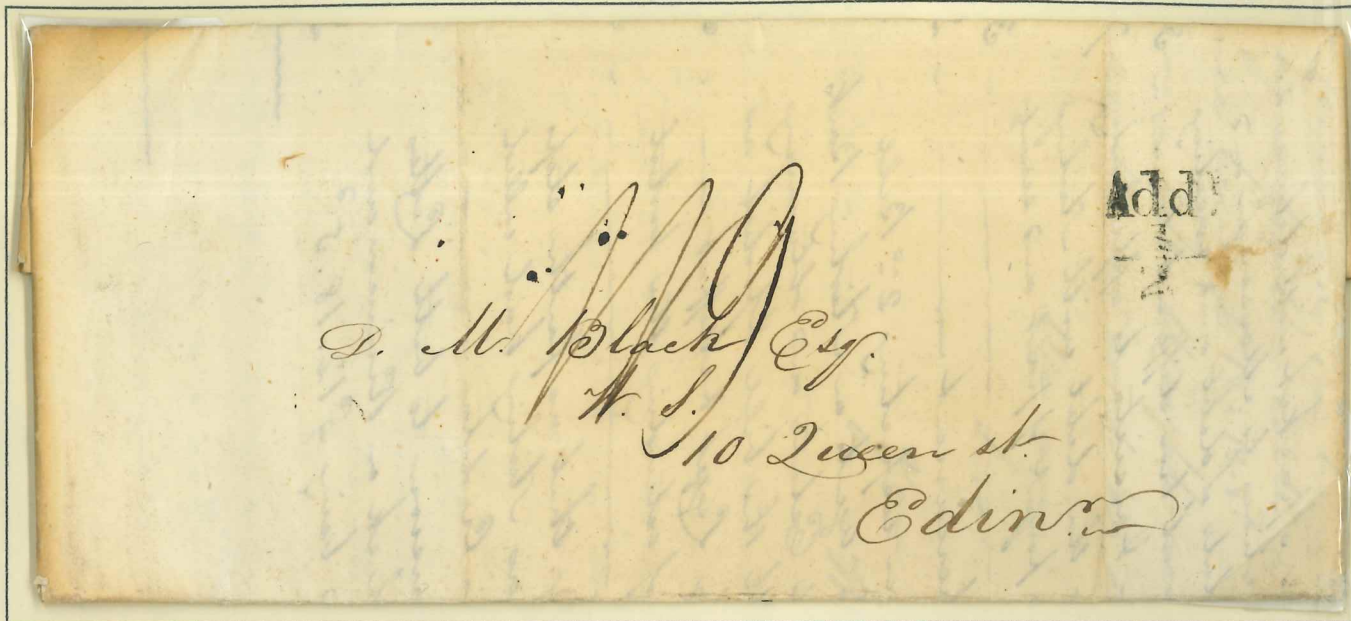
D. Scottish Provincial Towns

Western Scotland  
Stirling, Greenock, Ayr

Add<sup>1</sup>  
 $\frac{1}{2}$

Stirling  
1826-1827

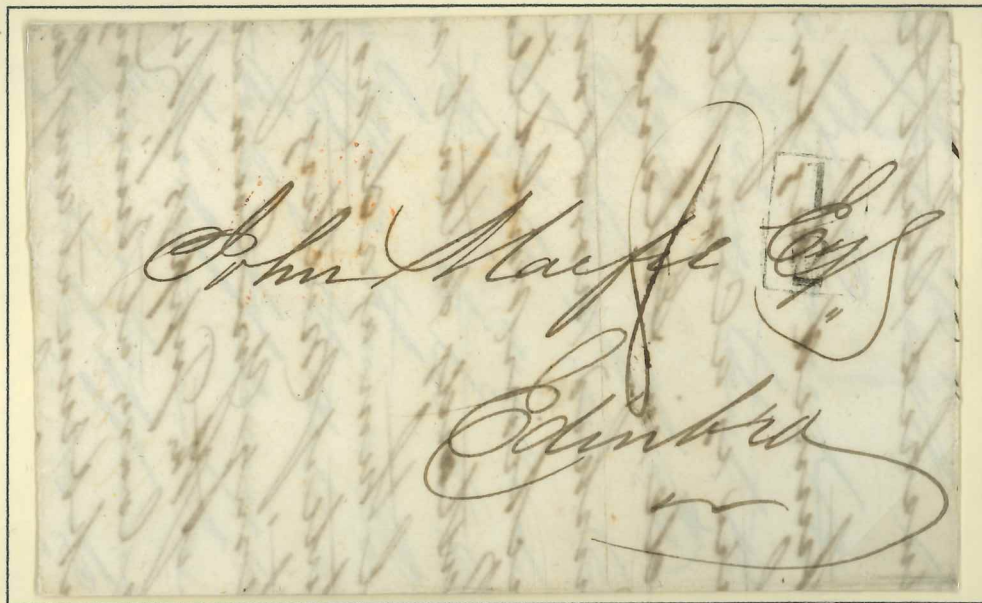
10 October, 1826  
Stirling to  
Edinburgh.  
1/9½d unpaid  
double rate.



$\frac{1}{2}$

Greenock  
1834-1839

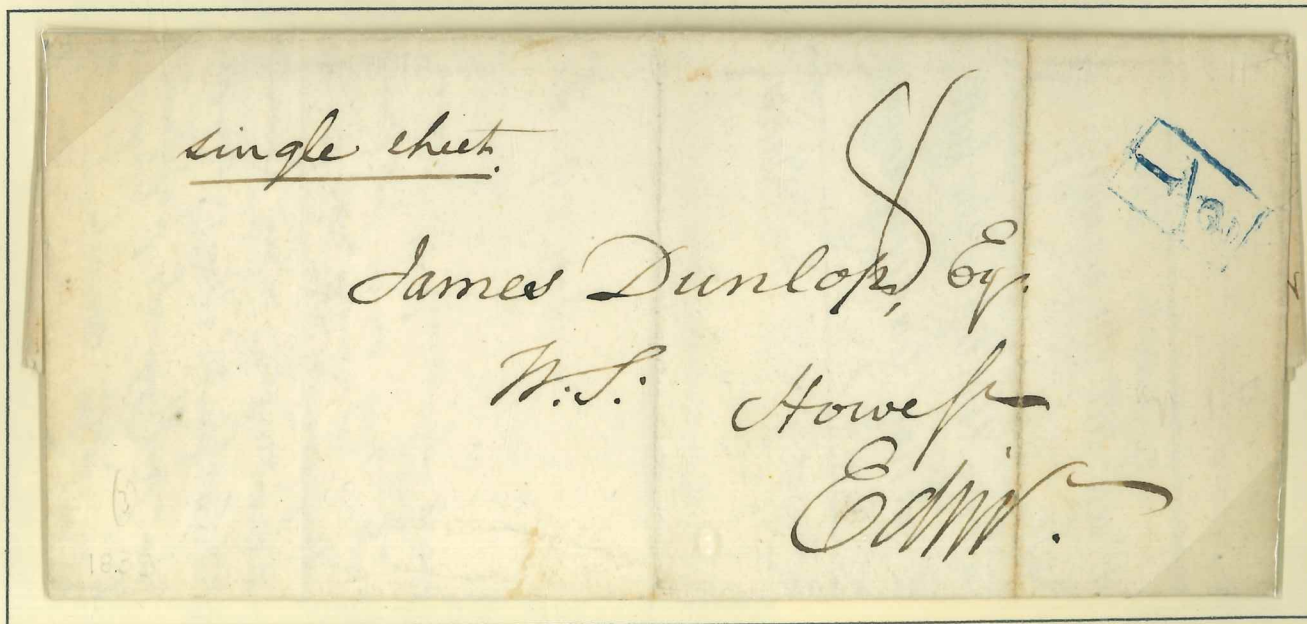
3 November, 1836  
Greenock to Edinburgh.  
8½d unpaid.



$\frac{1}{2}$

Ayr  
1837-1838

8 February, 1838  
Ayr to Edinburgh.  
8 ½d unpaid.





#### IV. Handstamps of Scotland

##### D. Scottish Provincial Towns

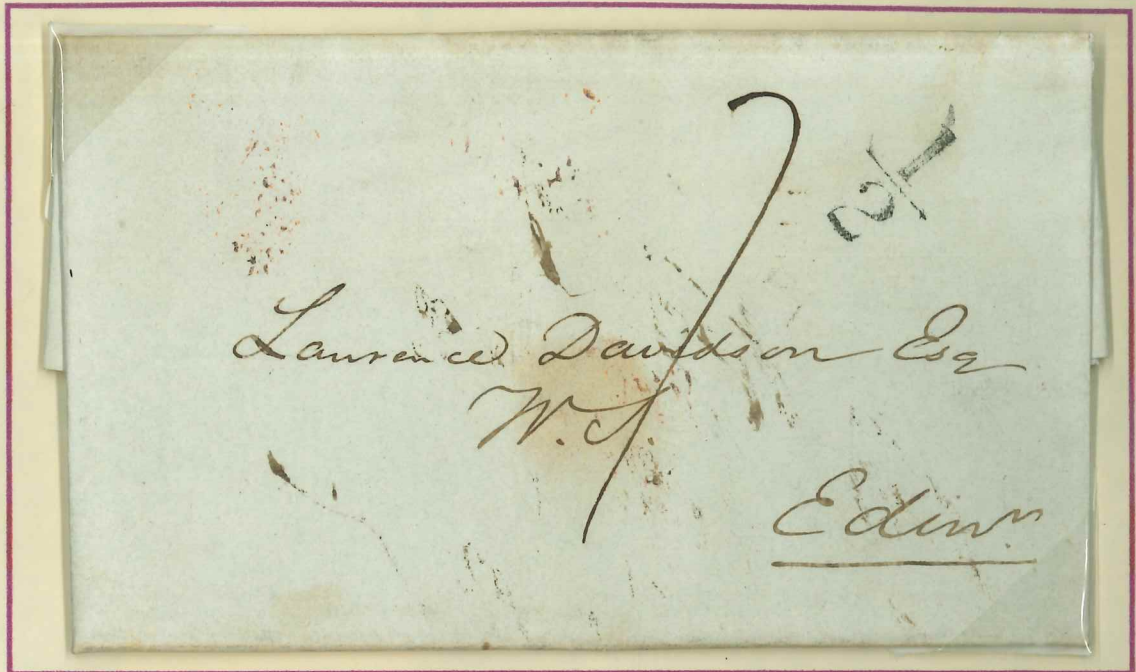
Central Scotland

Perth, St. Andrews

In Central Scotland most mail was conveyed along the established mail coach routes, generally spanning from Edinburgh to towns in the more heavily populated central Scotland.

$\frac{1}{2}$

Perth  
1832-1839

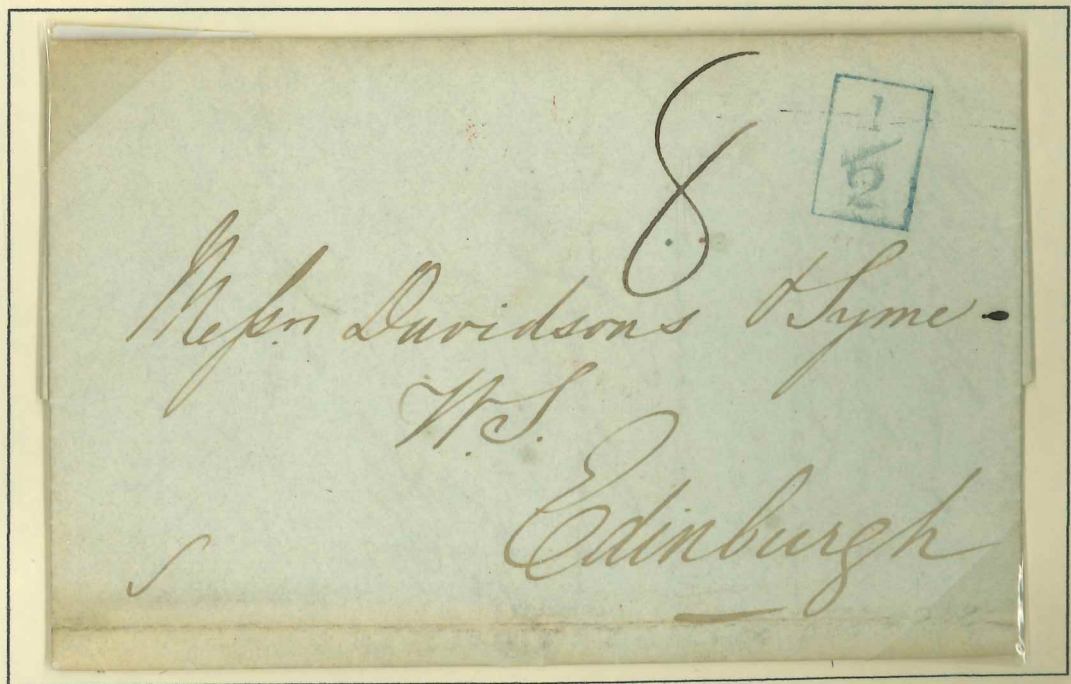


23 January, 1836 Perth to Edinburgh.

7½d unpaid. Large format unboxed ½ is the only format of its kind.

$\frac{1}{2}$

St. Andrews  
1833-1839



20 December, 1836 St. Andrews to Edinburgh, carried by horse post.

8½d unpaid. "S" at lower left for single sheet.

IV. Handstamps of Scotland

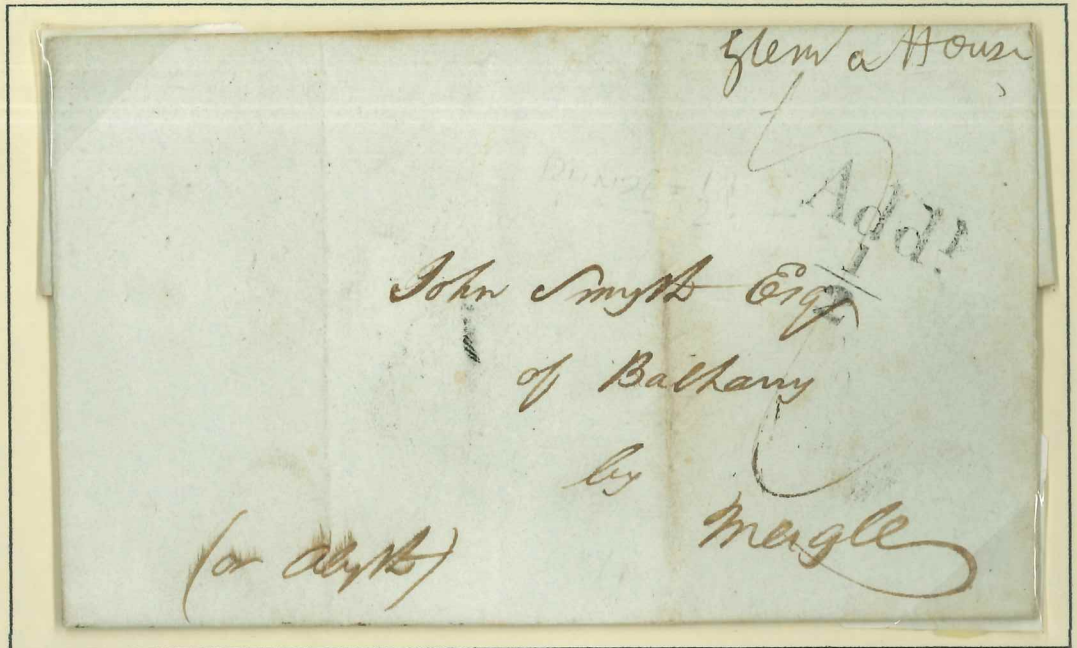
D. Scottish Provincial Towns

Central Scotland

Dundee

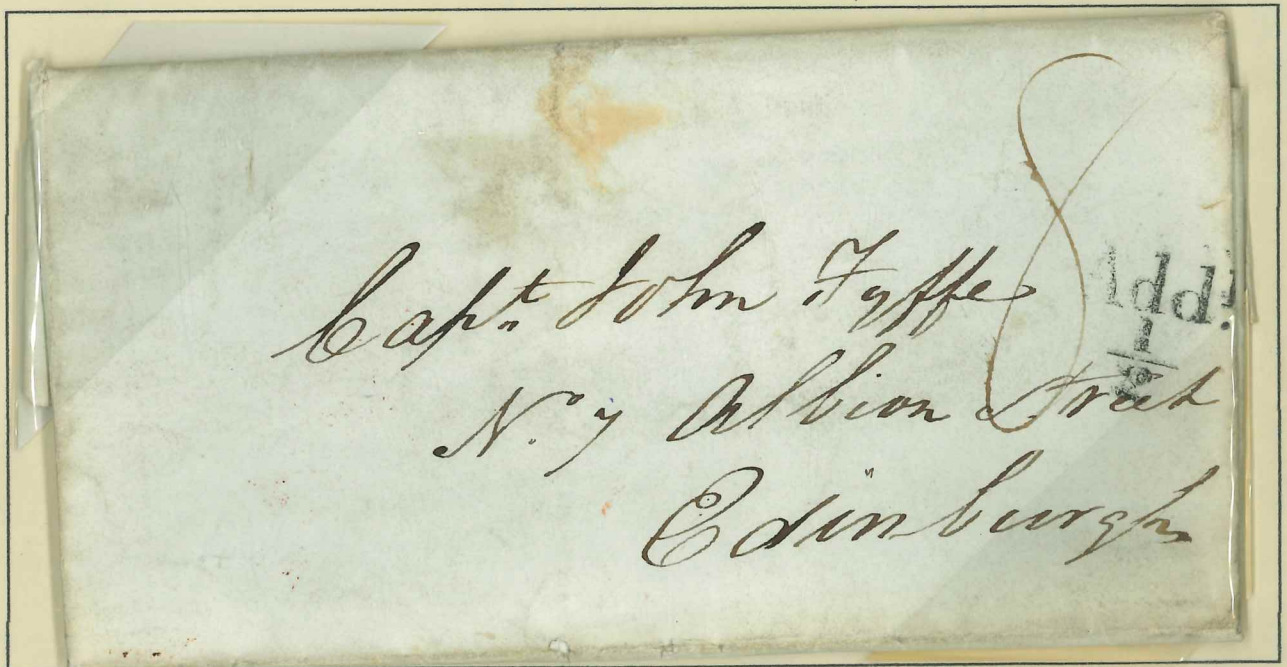
Add!  
 $\frac{1}{2}$

Dundee  
1829-1839



18 August, 1837 Dundee to Meigle.

7½d unpaid. Unboxed ½ format used in black and also green.



12 April, 1835 Dundee to Edinburgh.

8½d unpaid, oversized single page carried at single page rate.

### III. Applying the Tax in Scotland

### Southern Scotland

#### D. Scottish Provincial Towns

#### Dumfries, Peebles, Castle Douglas

Add!  
 $\frac{1}{2}$

Dumfries  
1820-1837

26 February, 1821  
Dumfries to Edinburgh.  
8½d unpaid.

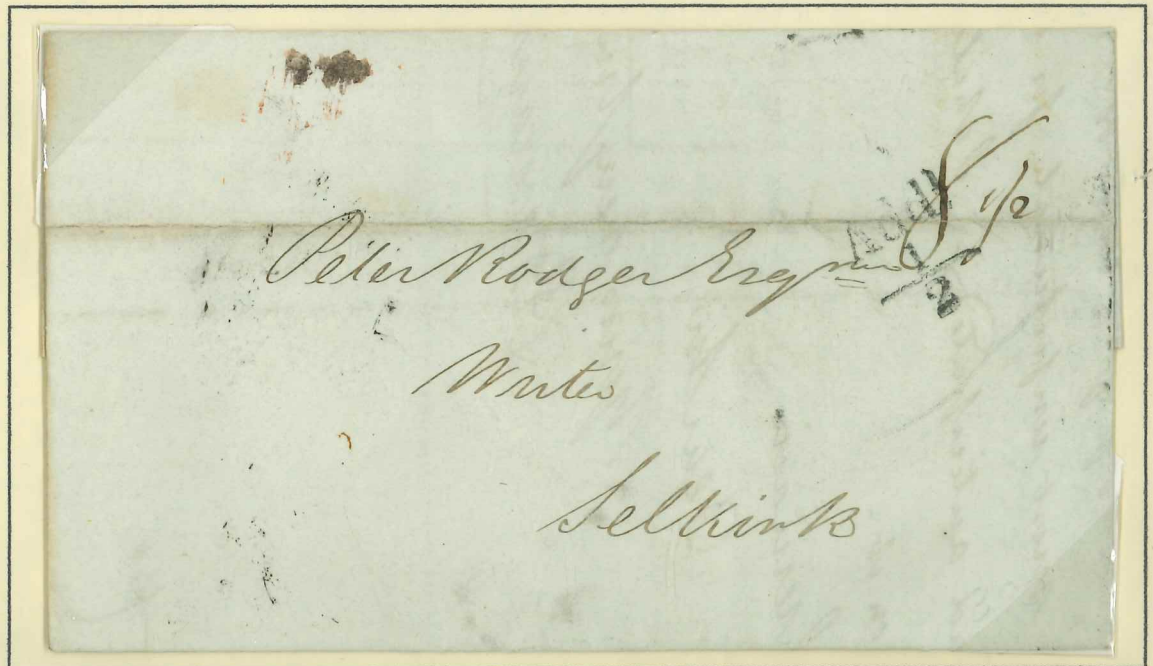


Routed North to Go South



3 November, 1836  
Peebles to Selkirk.  
8½d unpaid.

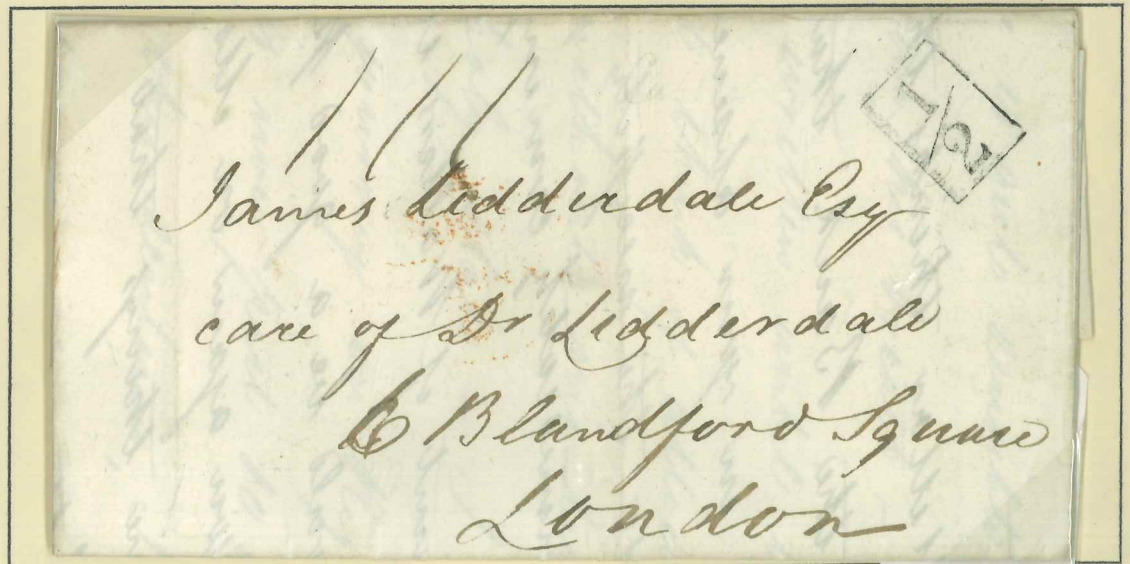
Manuscript ½ applied Peebles.  
Sent to Edinburgh for Salkirk.



$\frac{1}{2}$

Castle  
Douglas  
1835-1837

22 July, 1839  
Castle Douglas to London.  
3½d unpaid, double rate

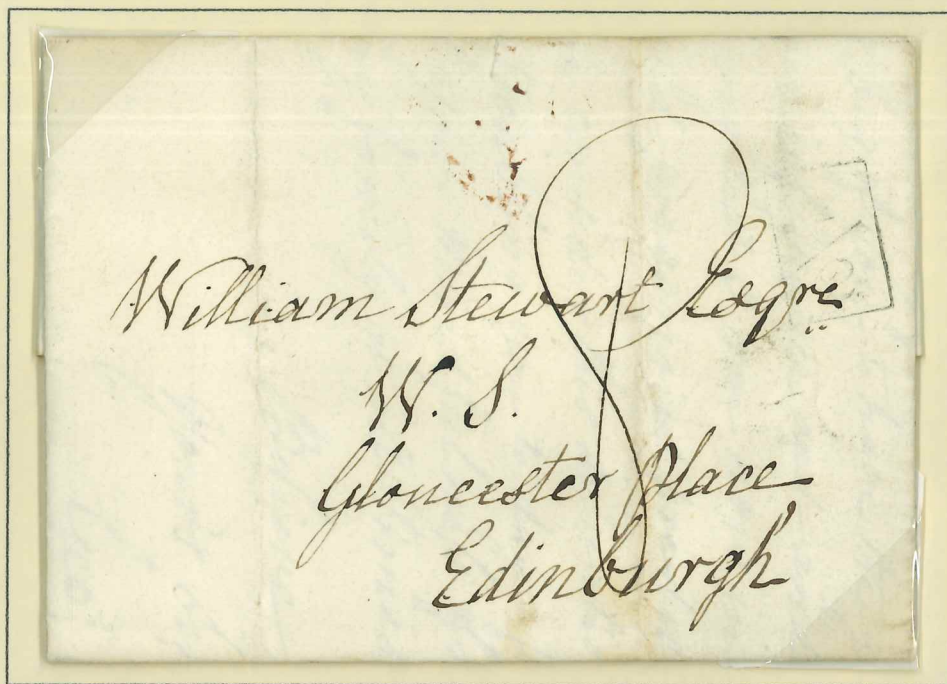


IV. Handstamps of Scotland  
D. Scottish Provincial Towns

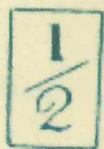
Central & Southern Scotland  
Dumfries, Newburgh



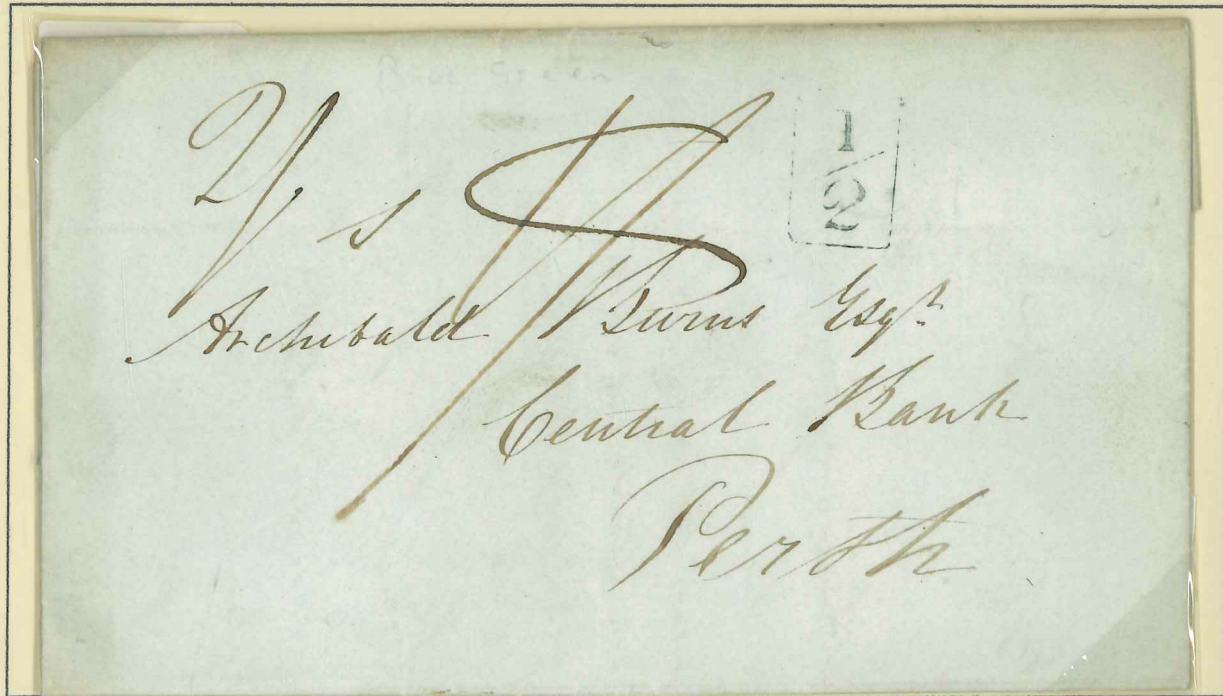
Dumfries  
1837-1839



14 April, 1836 Dumfries to Edinburgh.  
8½d unpaid. Boxed ½ format used only two years.



Newburgh  
1838-1839  
in Blue-Green



9 October, 1838 Newburgh to Perth.  
2½d unpaid, re-rated for double letter rate. The ½d handstamp of Newburgh known used for less than one year, it's earliest use is struck in blue-green.

## V. Exemptions from the Mail Tax

## Allowed Exemptions

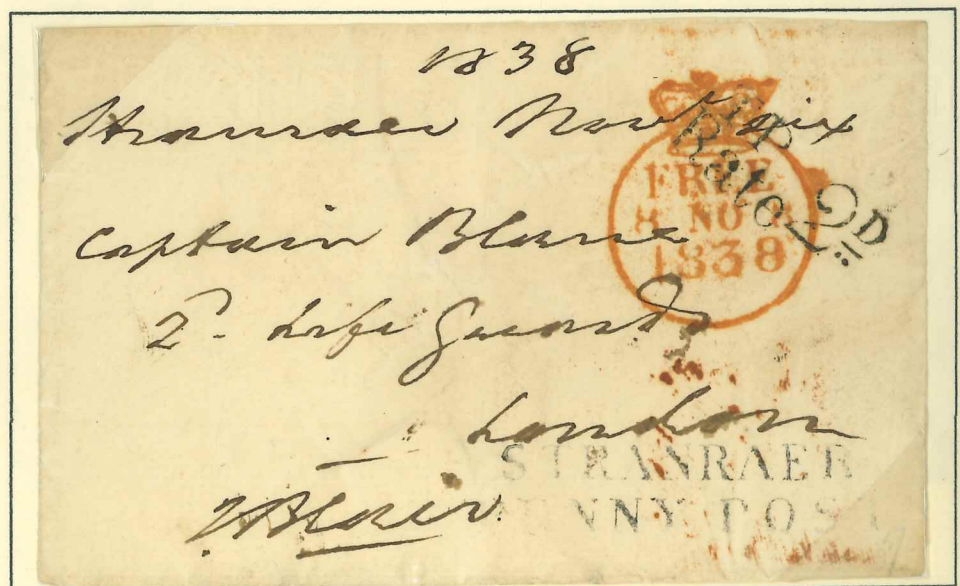
Specific exemptions from the Mail Tax were stipulated 10, August, 1813 to all Postmasters. Only these exceptions were allowed.

### **Exempt From The Single ½d Mail Tax Charge**

<b>Mail Types</b>	<b>How Mail was Carried</b>
<b>Exempt Border Towns Mail</b>	Cross border mail carried with out use of toll roads
<b>Carried by Foot Post and Horse Post</b>	Foot-post, Horse Post or Two-Wheeled Gig
<b>Mail Carriage Reverted to Horse Post</b>	Mail returned to horse post - Reverted from Mail Coach by Post Office decision to save toll
<b>Mail Carried by Steamer</b>	Where not Carried onward by Mail Coach for Delivery
<b>Newspapers</b>	Carried by any means including Mail Coach
<b>Soldiers' Penny Letters</b>	Carried by any means including Mail Coach
<b>Local Penny Post</b>	Carried by any means including Mail Coach
<b>Free Frank Letters</b>	Carried by any means including Mail Coach

### **Free Frank Letter**

8 November 1838 Stranraer,  
Wigtownshire to London, front  
Free, ½d Scottish tax exempt.  
Handstamp TP Rate 2d London.  
Penny Post rate applied.



## V. Exemptions from the Mail Tax

## Mail Served by Horse Post

### A. Exempted Border Towns

### Hawick, Gallashiels

The omission of certain towns bordering England, as set out in the preamble to the mail tax regulation of 8th June 1813, reflected that they received their cross border mail from Carlisle or Berwick without use of toll roads.

#### How it Worked:

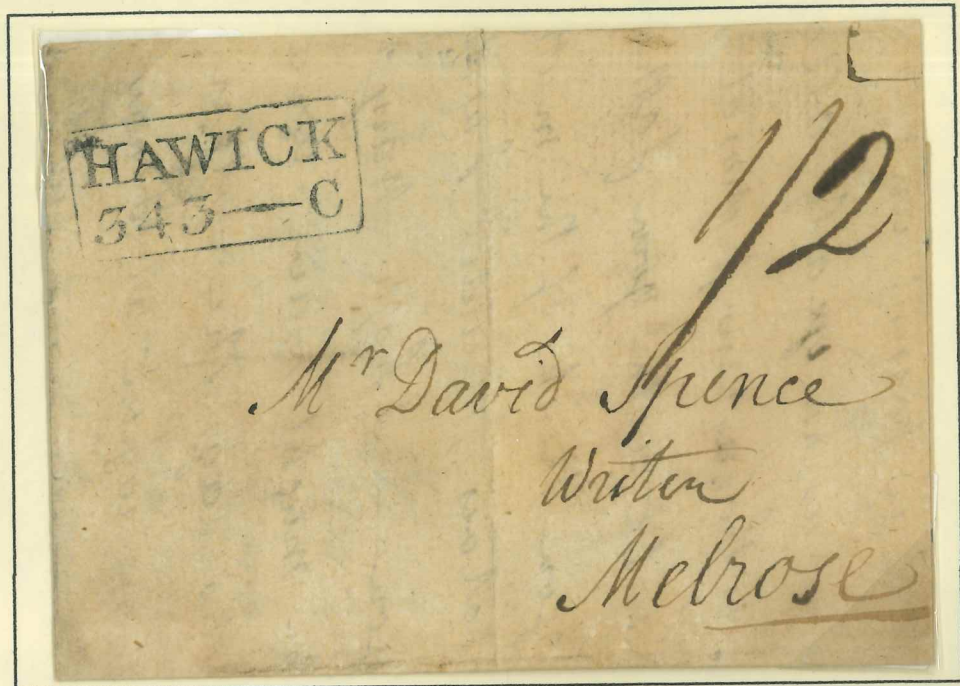
These towns received their mail by horses and foot posts and exempt from the tolls.

#### Boxed Town Mileage Marks

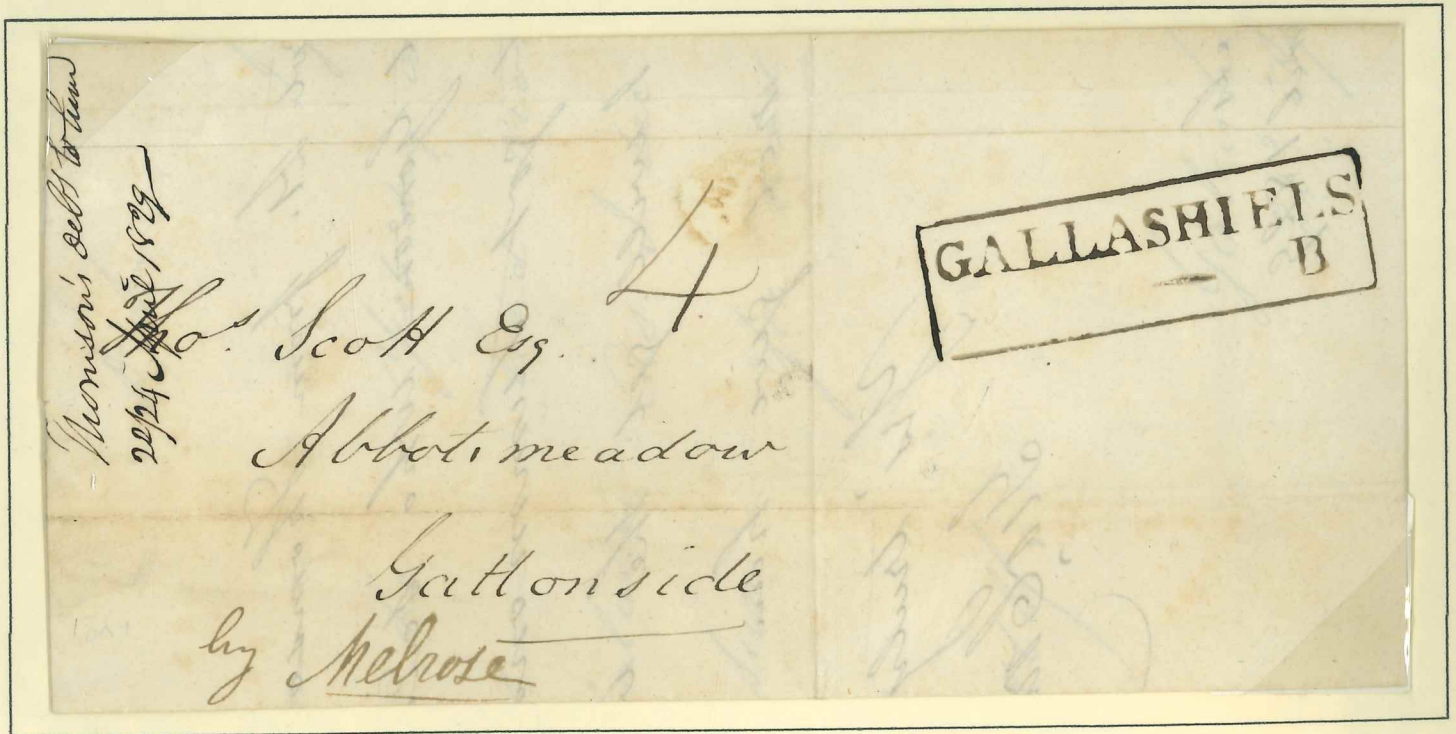
Indicated route and letter rates.

The Letters are Routes:

- B- Berwick
- C- Carlisle



25 April, 1814 Hawick to Melrose, carried by horse post. Boxed Hawick C 1/2d unpaid, correctly rated mail within a year of the new tax.



22 April, 1829 Gallashiels to Gattonside, by Melrose. Opened outward. 4d unpaid. Mail carried by mail gig, exempt from 1/2d tax. Gallashiels B boxed marking variety with 381 mileage slugs removed.

## V. Exemptions from the Mail Tax

### B. Mail Not Carried on Toll Roads

Certain mail in remote northern locations or areas where developed roads had not reached was conveyed without use of toll roads and no ½d rate applied.

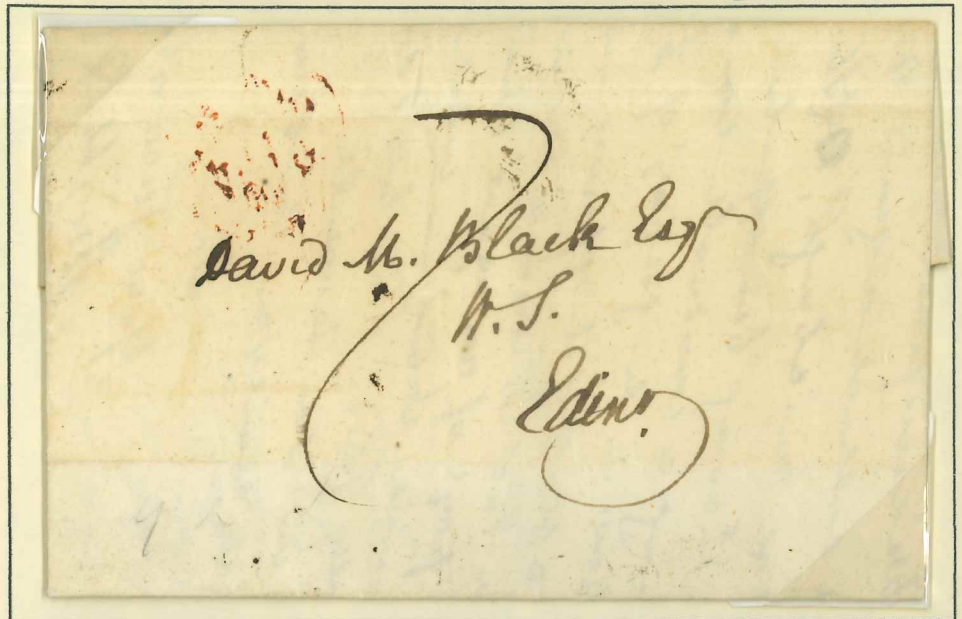
## Mail Served by Foot and Horse Post Thurso to Wick & Sterling to Edinburgh

### Reverted to Horse Post to avoid Toll Expense

#### Reverting to Horse Post:



A faster mail coach road was not used to avoid toll, reverting Stirling to Edinburgh mail to horse post.



22 October, 1826 Sterling to Edinburgh, carried by horse post.

7d unpaid, correctly rated mail via horse post and not on mail coach roads.

#### Seasonal Foot Post:

When Mail Coach roads became impassible, footpost alternate routes were used.



### Re-Rated for Winter Carriage by Foot Post



25 November, 1822 Thurso to Wick, Far northern Caithness province, directly by Orkney Islands.  
4d unpaid re-rated to 6d for the longer distance foot post carriage.

V. Exemptions from the Mail Tax

B. Mail Not Carried on Toll Roads

Mail Served Horse Post or Gig

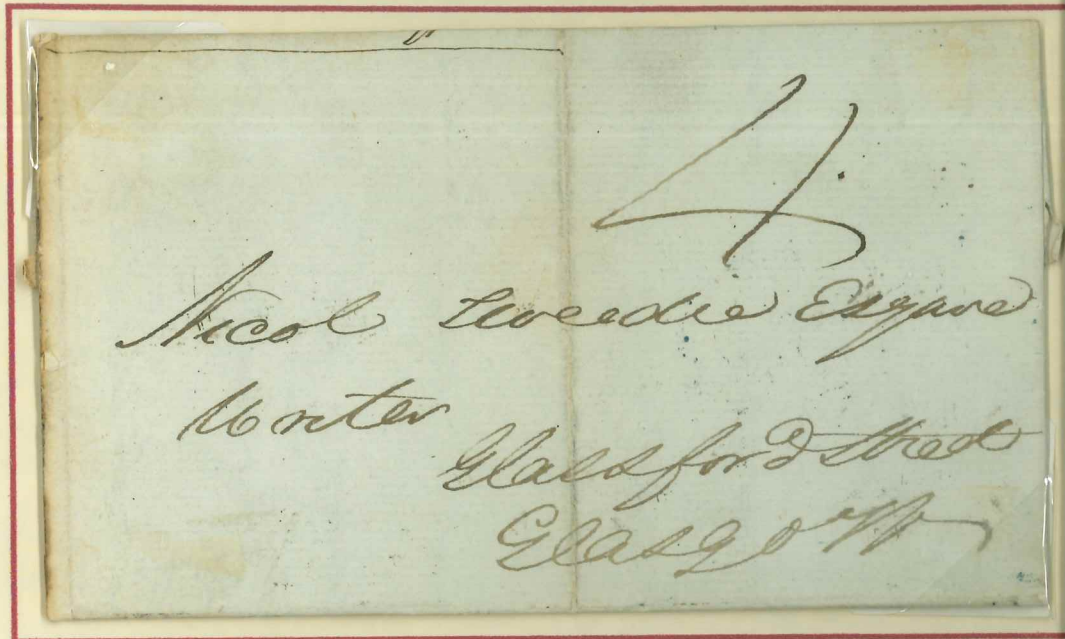
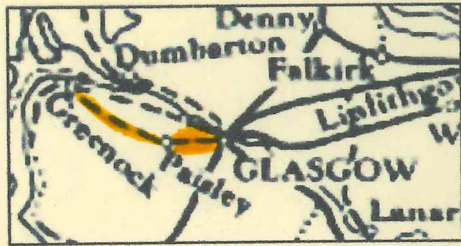
Paisley to Glasgow & Leven to Kirkaldy

Reverted to Horse-Post: Paisley to Glasgow

Short Distance:



Horsepost or Mail gig served certain shorter routes, for reasons of rugged terrain, low mail volume and sometimes to avoid the taxation.



A Mail Gig:

Two Wheeled Cart

7 June, 1832 Paisley to Glasgow, carried by horse post. Former mail carriage route reverted to horse-post by the post office to reduce tax shortfall. 4d unpaid, correctly rated mail.

Coastal Horse-Post Route



5 July, 1813  
Leven to Kirkaldy  
4d unpaid. Carried on coastal horse post roadway.

Correct exempt use less than one month after the tax began.




**V. Exemptions from the Mail Tax**

**B. Mail Not Carried on Toll Roads**

Steamer mail avoided the toll roads if route was port to port.

Carried by Steamer

Greenock, Lerwick

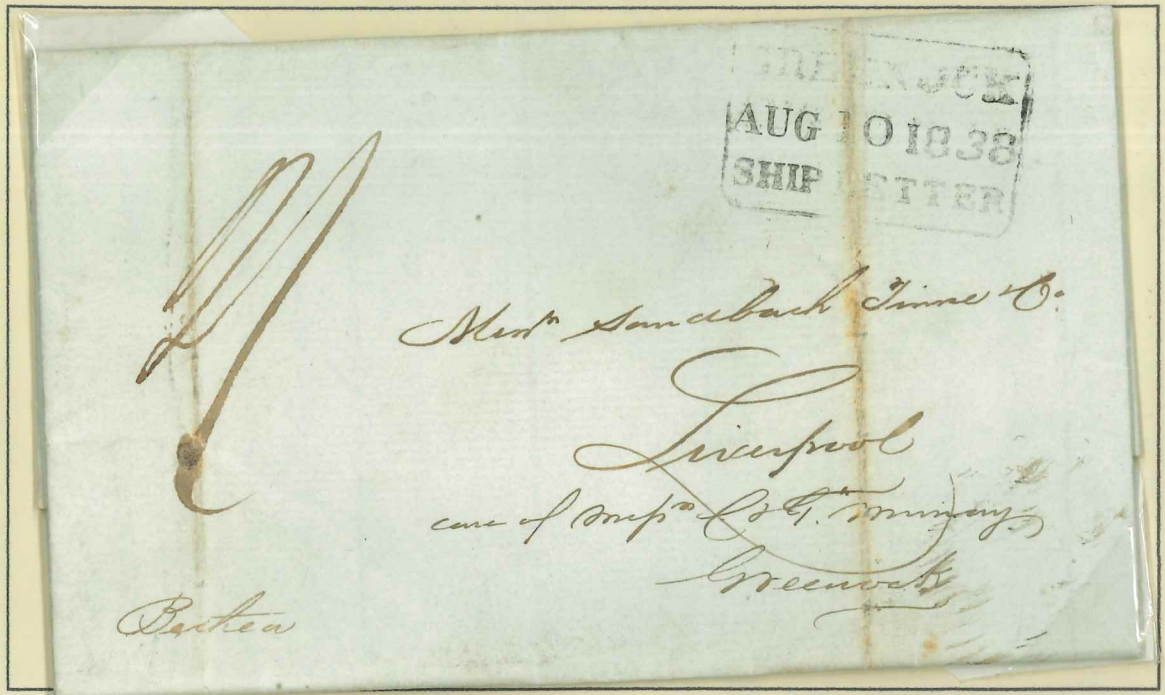
**How it Worked:** 

Mail carried by steamer from port town to port town would not travel on the toll roads and was exempt from the tolls.

**Bahamas to Greenock, Scotland**

23 June, 1838

Bahamas to Liverpool, Steamer to Greenock  
2/- unpaid: 1/4d inland and 8d ship letter rate.

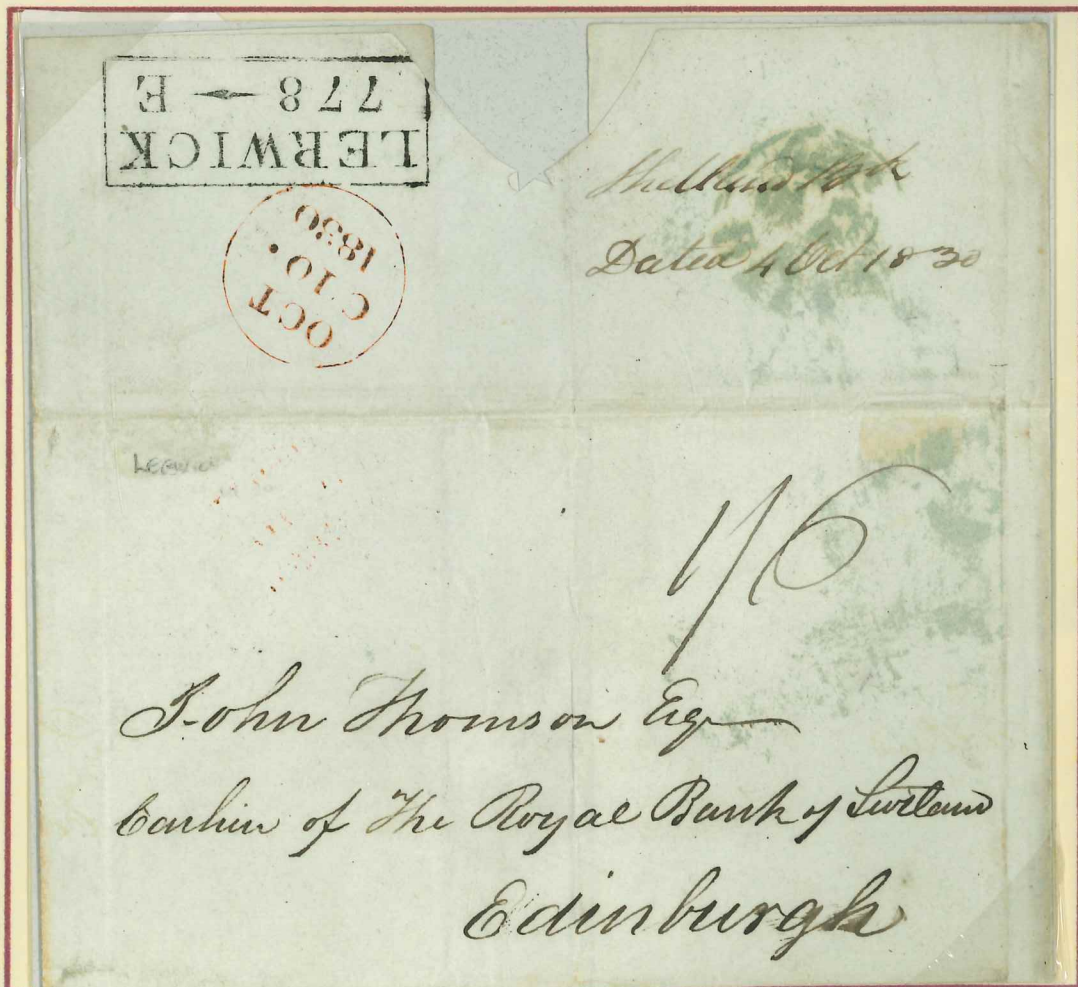


**Shetland Islands Mail**

**Farthest distance for mail carriage**

Rate based on Distance:

Lerwick's distance to London: 778 miles.



← Leith Blue Green datestamp receiver

7 October, 1830 Lerwick, Shetland Island to Edinburgh, via Leith port. 1/6d unpaid. Steamer mail exempt from 1/2d tax.

**V. Exemptions from the Mail Tax**

**B. Mail Not Carried on Toll Roads**

**Avoidance of Toll Road**

**Coupar Fife to Newport & Campbelltown to Beith**

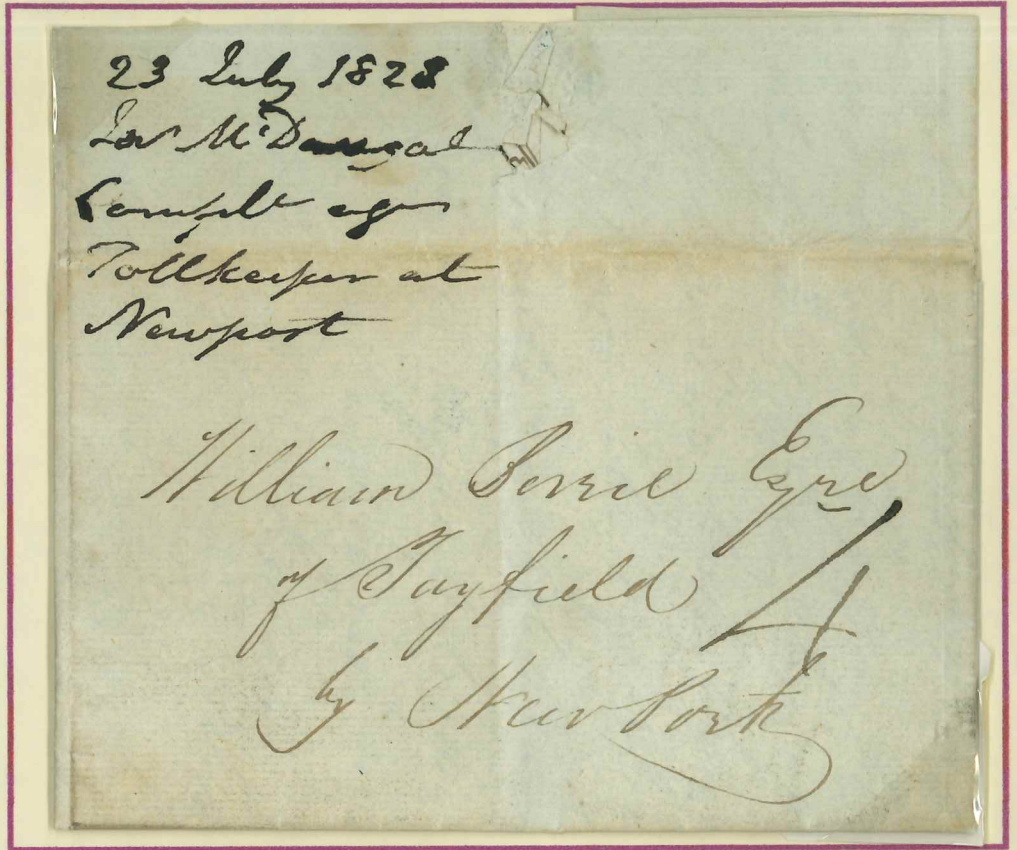
The additional 1/2d tax was due for mail carried only on routes that passed through any Turnpike, Tollgate or Bar.

**Delivery to the Toll keeper**

**"Toll keeper at Newport"**

To avoid the taxation, letter → delivered only up to the toll road.

23 July, 1828 Coupar Fife to Newport carried to tollkeeper.  
4d unpaid, correctly rated mail.



Steamer carriage to port, and horse post onward to destination.

8 May, 1822  
Cambelltown to Beith  
10d unpaid. Carried by Steamer and horse post.



Newspapers in mail delivery were exempt from the tax. Preprinted indicia for Newspaper postage does not include tax. Shown left, common 1d rate. Below, 4d paid for 4x weight.



# The Observer.

AUGUST 17, 1827.

[Price 7d.]

EY FIR  
the East End  
current, at 12  
ing the en-  
now landing  
well adapt-  
or  
Broker.  
DRAW-  
G.  
TRANSPA-  
Pomona Green,  
ple, Intense  
nting. These  
most eminent  
s, but possess

cluding to advantages which the service may derive from the office of Lord High Admiral being filled by one of my family, that he wished not to reflect upon any previous administration of our naval affairs; that all to whom these affairs have been entrusted had given proofs of their zeal and ability, marked by a course of improvement; and each of them had left some testimony or other of their devotion to your interests. I fully agree with him there; and although circumstances, to which I shall not—in fact, need not—allude, caused a sort of separation for past years, yet separation it was not; my eye was ever anxiously fixed on the best interests of the service; and now filling the office of Lord High Admiral—having the arrangement and the details of the Admiralty Office before me—I must in justice say, that not only the navy has not been neglected by any administration, but that, in my opinion, the whole business of the Admiralty must have been conducted as well, or better, than that of any other public office under the Crown. What benefit the service to which we belong may derive from the high situation in which our gracious Sovereign has placed me, must proceed, then, from what I know of the navy, and have experienced in it; in short, from my being your brother officer. But, in any situation, I could not be insensible to the merits and to the importance of the navy. It is the life, the soul, the very cause of our existence as an independent nation. What would Britain be without her commerce, her maritime superiority? Gen-

Among the naval officers present, were—Admirals Sir Robert Stopford, K.C.B.; Sir Harry Neale, G.C.B.; Grif, fifth Colpoys (President); M. H. Scott, P. Halkett, Erskine Douglas, B. J. Foote, Walter Locke, J. Giffard, T. Alexander, H. R. Glynn, Honourable Sir Charles Paget, A. P. Hollis, Sir Edward W. C. R. Owen, Hugh Downman, and Robert Rolles; Commissioner the Honourable Sir George Grey, Bart. K.C.B., and Sir James Alexander Gordon, K.C.B., and one hundred and two captains and commanders.

### LORD GODERICH.

(From the Courier of Monday.)

Sufficient time has now elapsed to allow of the expression of public opinion with respect to the appointment of Lord Goderich; and by no one individual, of any party, or influenced by whatever interests, has the fitness of that appointment been questioned. We observed, in the Courier of Friday, that "the first step which his Majesty has taken was eminent for its kindness to Mr. Canning's memory; that of sending for Lord Goderich and Mr. Sturges Bourne, with a view to the new arrangement of the Ministry; the former, that colleague whom Mr. Canning had placed next to himself, as leader in the House of Lords, and the latter, the oldest personal friend of Mr. Canning, in the Cabinet."

17 August, 1827 Edinburgh Local

4d (4x 1d rate example) Newspaper rate for delivery of *The Edinburgh Observer*. No 1/2d Additional Mail Tax although the newspapers were a heavy burden in weight and volume on the mail post system and on the toll roads because of weight. Newspaper rate: 1d, add 1d per oz over 1 oz weight.

## V. Exemptions from the Mail Tax

## Soldiers Mail

### C. Exempt Mail Classifications

### Soldier's Concessionary Rate

Soldier's Mail was exempt from the additional 1/2d tax due for mail carried any Turnpikes.

**Soldier's Concession Rate:** Enacted in May 1795 by British Parliament included in Scottish system, reaffirmed in 1801 and 1805. Granted a concession rate to "any Non-Commissioned Officer, Seaman, or Private employed in His Majesty's Navy, Army, Militia, Fencible Regiments, Artillery or Marines while on active service of *1 penny per single letter* paid at time of posting"

Regulations required "every letter specify on the superscription thereof, the *name of the ship or vessel, regiment, corps or detachment..*" Note these are not exempt from local penny post rate. Letter had to relate to private concerns of the sender or recipient, and applied only up to the rank of Sergeant.

### Soldier's 1d Concessionary Rate—Exempt from Tax



← Required  
Regiment  
indication

Required  
Soldier's Name  
and Rank →  
Counter signed  
by Commanding  
Officer

5 October 1822 Atholone, Ireland to Portsburgh Scotland

1d rate paid. Irish boxed datestamp, Scottish receiver, "Paid in the Country"

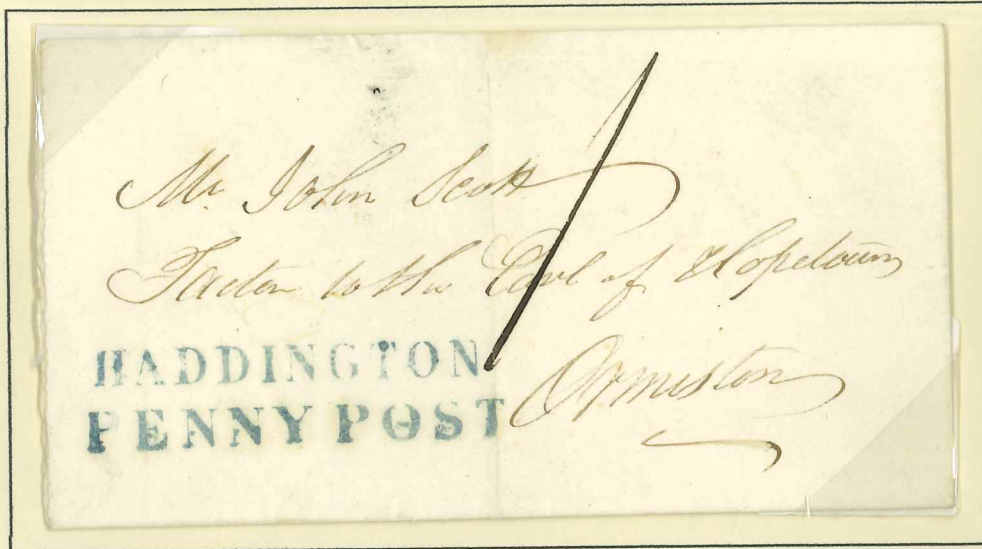
V. Exemptions from the Mail Tax

C. Exempt Mail Classifications

Local Mail

Penny Post Offices

Local mail operations were exempt from the mail tax and generally would not use the toll roads to accomplish local delivery.



← Handstamp 1  
applied at Edinburgh.

27 January, 1837 Haddington Penny Post received, sent onward to Edinburgh head office.

1d unpaid rate only applied.



18 October, 1823, Duke Street PPO, Handstamp black large 1, reverse  
dated stamped at Edinburgh.

1d unpaid rate only applied.

## V. Exemptions from the Mail Tax

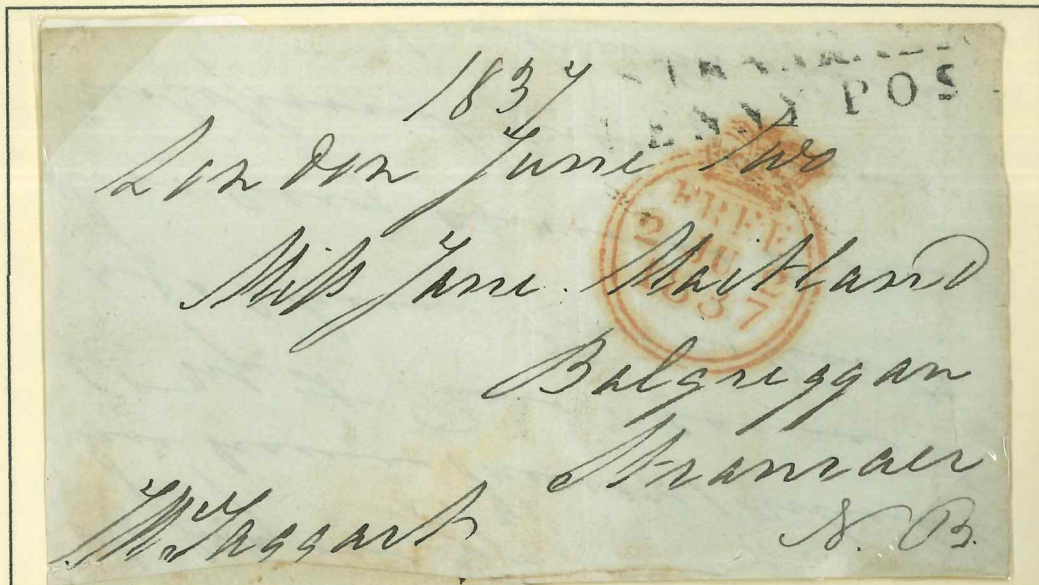
## Official Free Mail & Consequences of the Tax

### C. Exempt Mail Classifications

Free letters traveled without the ½d rate when indicated with the Crowned Free marking.

Free mail was *not* exempt from private Penny Post charges.

2 June, 1837, front  
London to Stranraer.



28 April, 1839

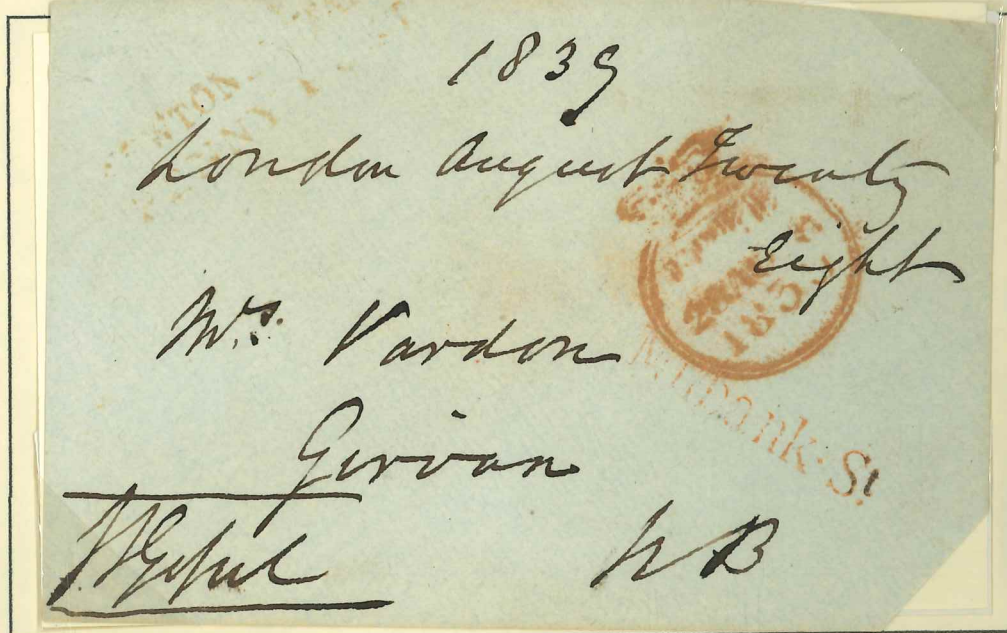
Cover front

London to Girvan

Shortly before the

beginning of Uniform

Four Penny Post.



### Summary & Consequences of the Tax:

For the Scottish Post Office:

- ◆ **Shortfall in Collection:** Actual toll costs well exceeded the amount collected from the Mail Tax. In the first year, the an initial £5,000 payment estimated the tolls, but actual toll costs were £11,759.
- ◆ **Added Labor of Tracking:** Tracking tolls, marking mail, collecting ½d on letters.

For the Scottish Public:

- ◆ **Road Disrepair:** Fewer tolls collected and reduced toll road use left less money for repairs.
- ◆ **Reverting mail coaches to horse and foot post:** From a high of 220 coaches to 104 by 1836, this slowed service.
- ◆ **Reduced Travel:** This reduced also transit for traveling public, as mail coaches carried passengers & goods.

## VI. The End of the Mail Tax

### Waterford, Ireland to Milford Haven, Wales

The Scottish Additional ½d mail tax inspired more taxation for a needed Irish route to Wales. By 1835, the poorly maintained road used became nearly impassable, leading to increasing complaints to the Roads Commissions.

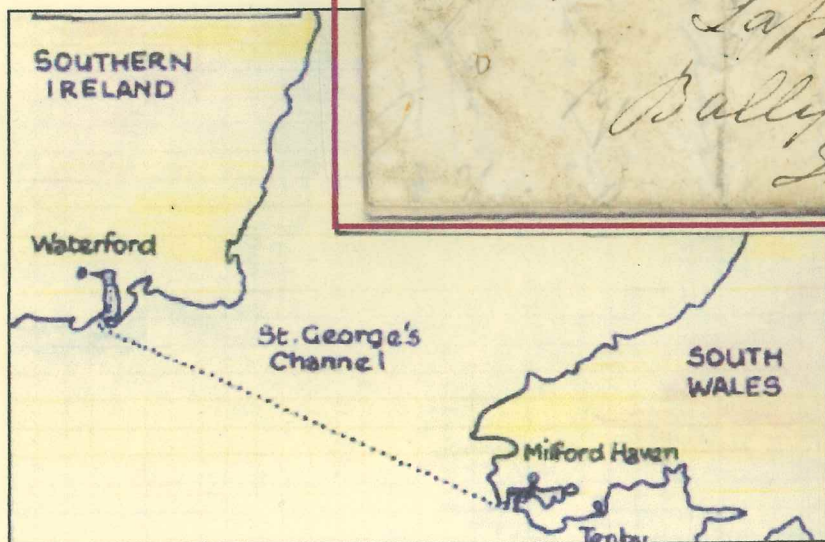
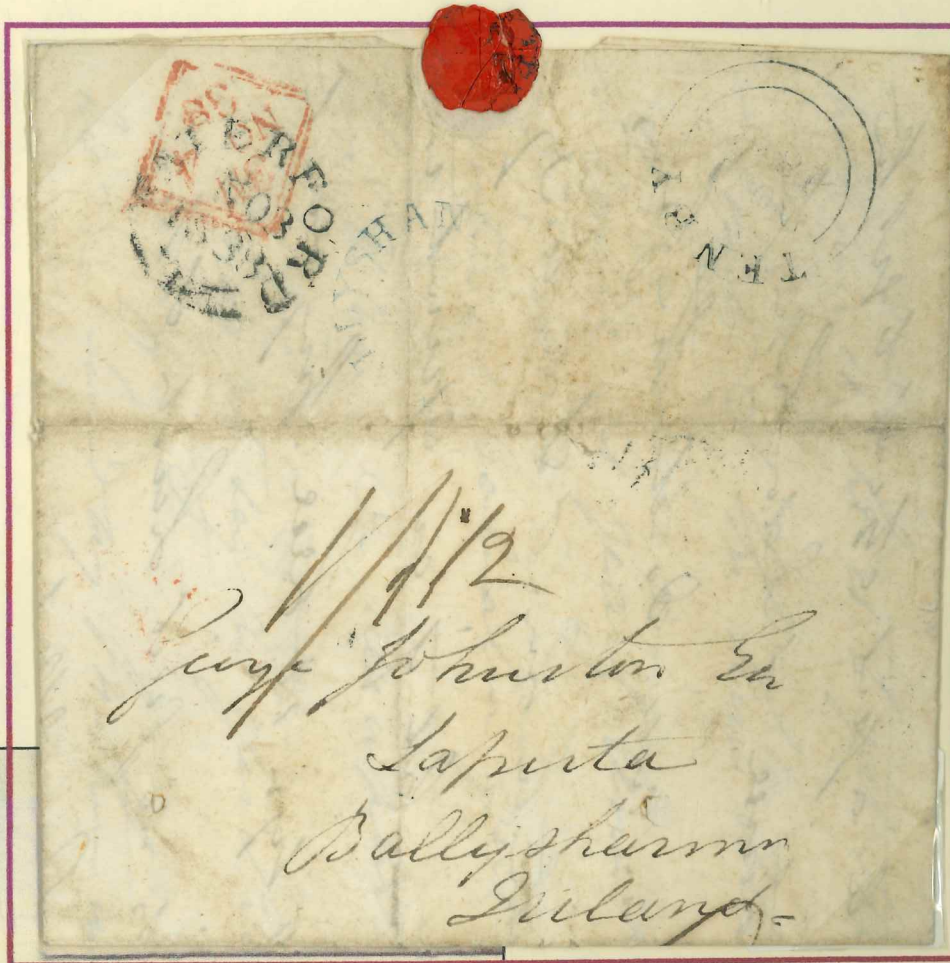
To improved the road, a new tax became law on June 26, 1836. This tax was for mail only between Waterford in Southern Ireland and Milford Haven in Southern Wales, not on Scottish soil but influenced by the Scottish Additional ½d Mail Tax. 🔍

**“Irish letters, to and from Ireland via Milford and Waterford to be charged an additional halfpenny single and one penny double.”**

No handstamps.

Rate indicated with a manuscript marking →

**Irish Route Followed:**  
**Mailcoach** Waterford to Ballyshannon route via Dublin.



3 November 1838, Tenby to Ballyshannon  
1½d unpaid.

*Fewer than 10 covers Recorded*

**Welsh Route Followed:**  
**Horsepost** from Tenby to Cold Blow.  
**Mailcoach** Cold Blow to Haverford west  
**Horsepost** from Haverford west to Milford Haven.

VI. The End of the Mail Tax

Late Use

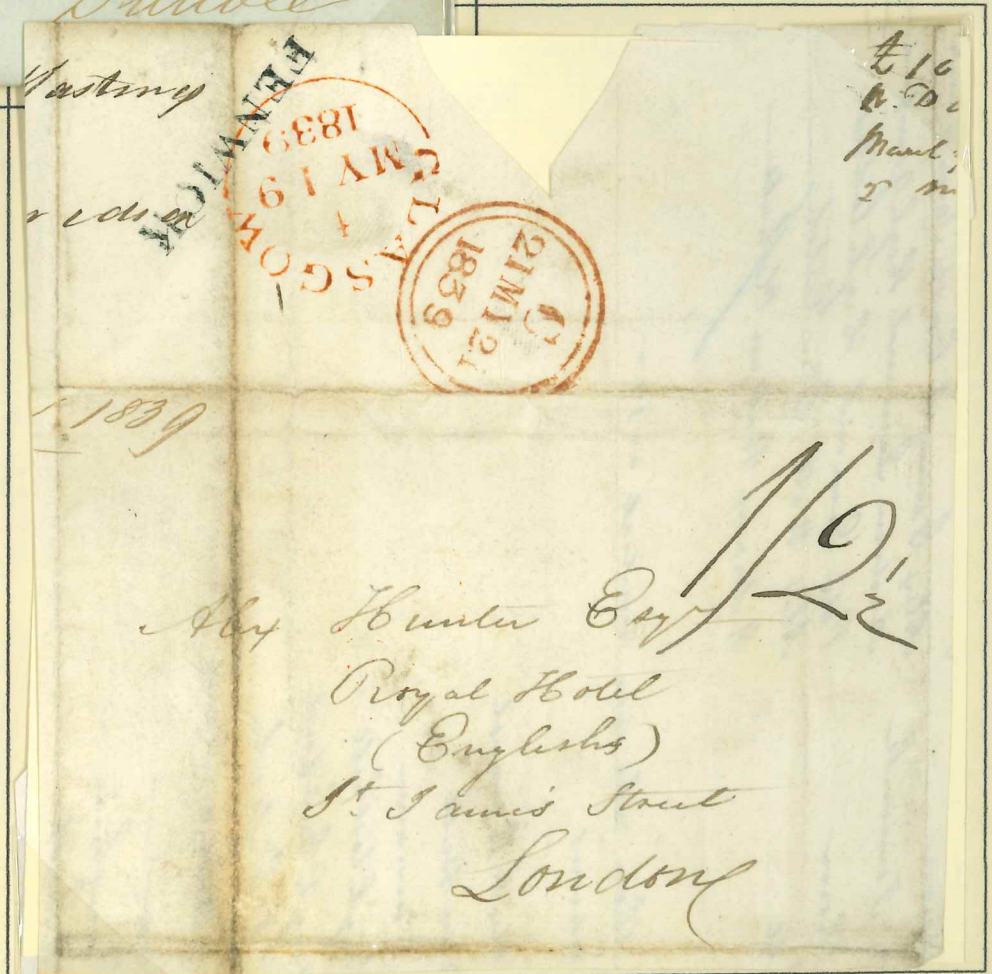
The clamor for postal reform was underway, and a Universal 4d postal rate would unify rates and abolish the Mail Tax, meanwhile, in early and mid-1839 the tax was still being charged.



30 January, 1839  
Edinburgh to Dundee

7 ½d unpaid rate.

← Handstamp 1  
applied at Edinburgh.



21 May, 1839

Glasgow to London, front

1 ½d unpaid rate.

Unusual late use of manuscript rate  
not re-struck with ½d handstamp in  
either Glasgow or London.



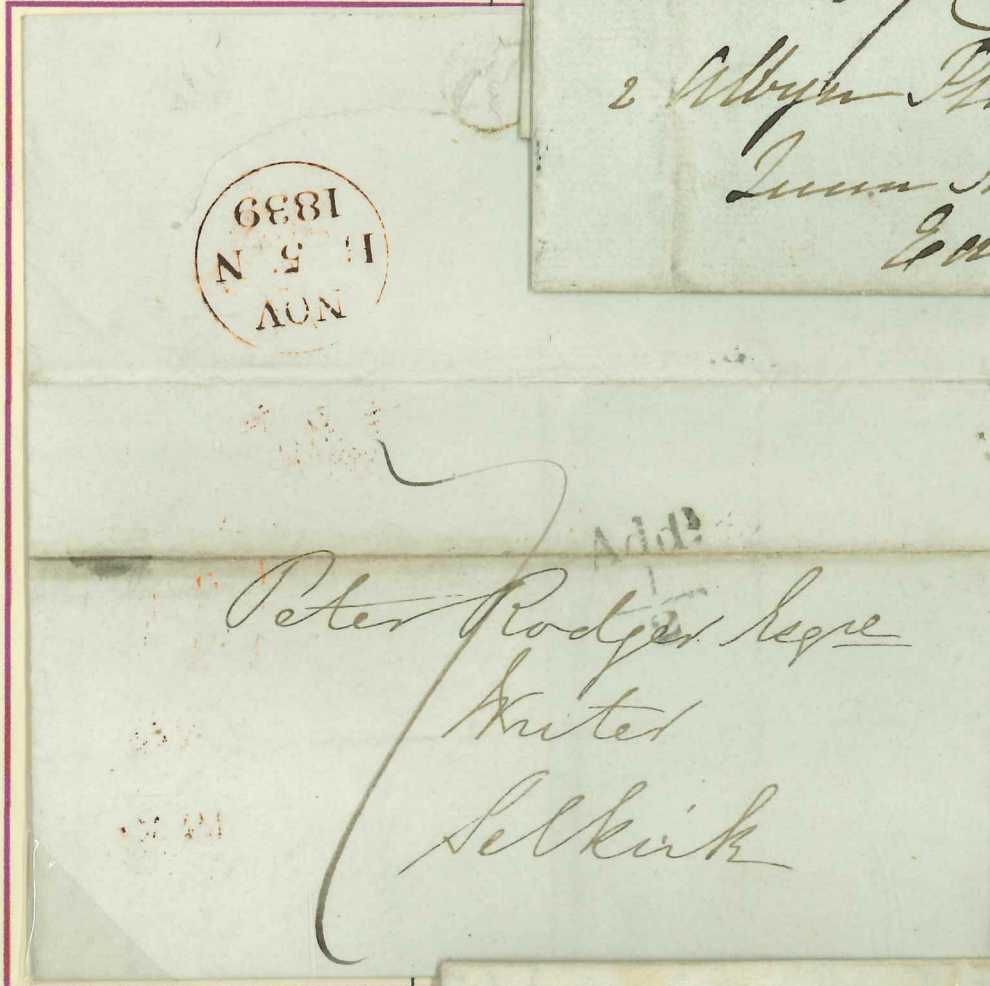
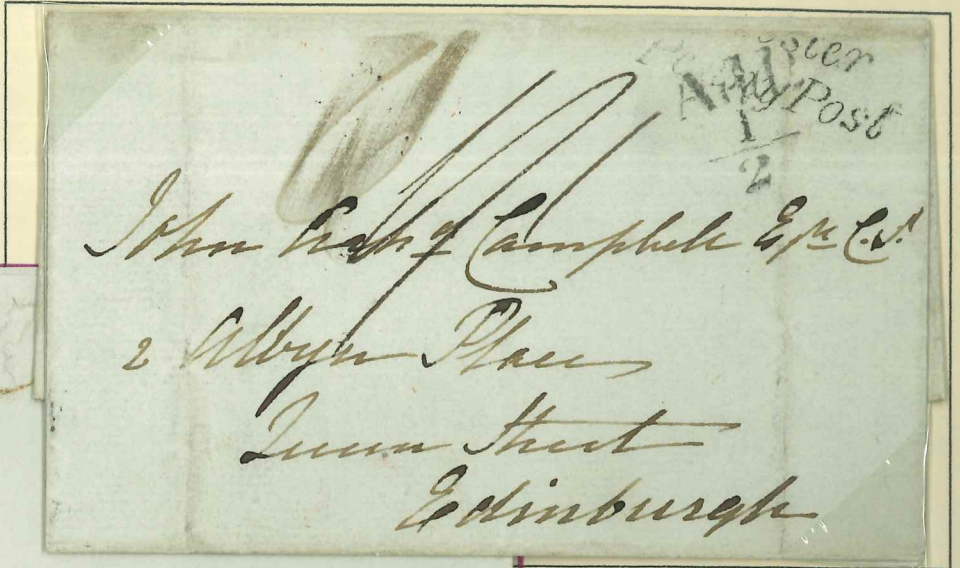
VI. The End of the Mail Tax

Late Use

Long awaited postal reform was underway, and a Universal 4d postal rate was to come in December 5, 1839.

2 September, 1839→  
Chester to Edinburgh

1/1 ½d unpaid rate.  
1d Chester Penny Post.

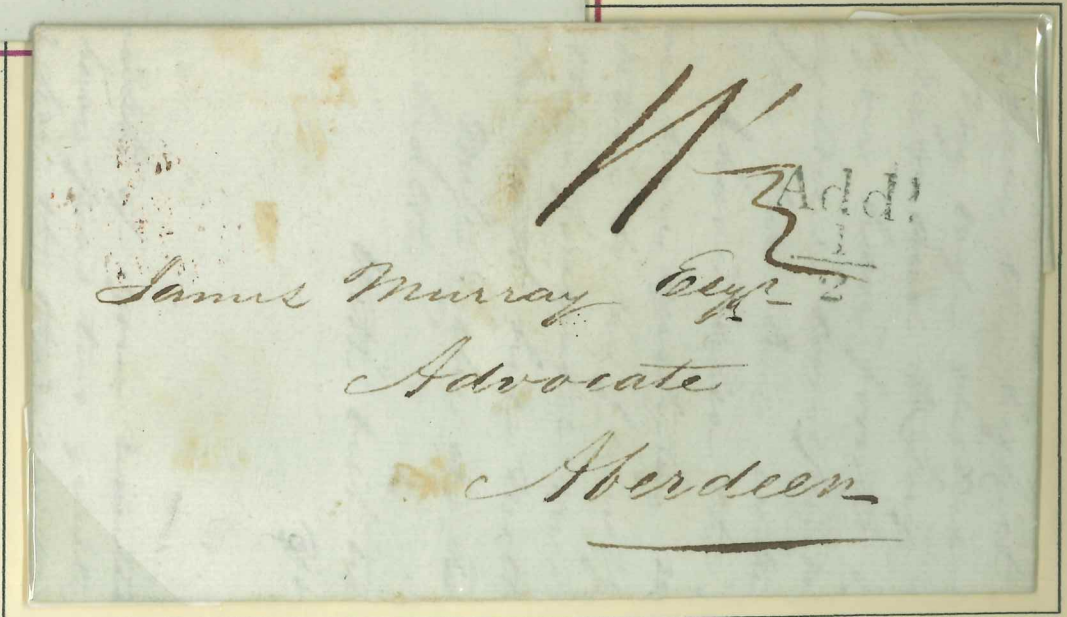


5 November, 1839  
Edinburgh to Selkirk

7 ½d unpaid rate.

**One month prior to rate  
change.**

21 October, 1839  
Lanark to Aberdeen  
1/1½d unpaid rate.



Manuscript ½d rate at Lanark  
(no handstamp at post office)  
½d handstamp Aberdeen.

## VI. The End of the Mail Tax—Tax Abolished

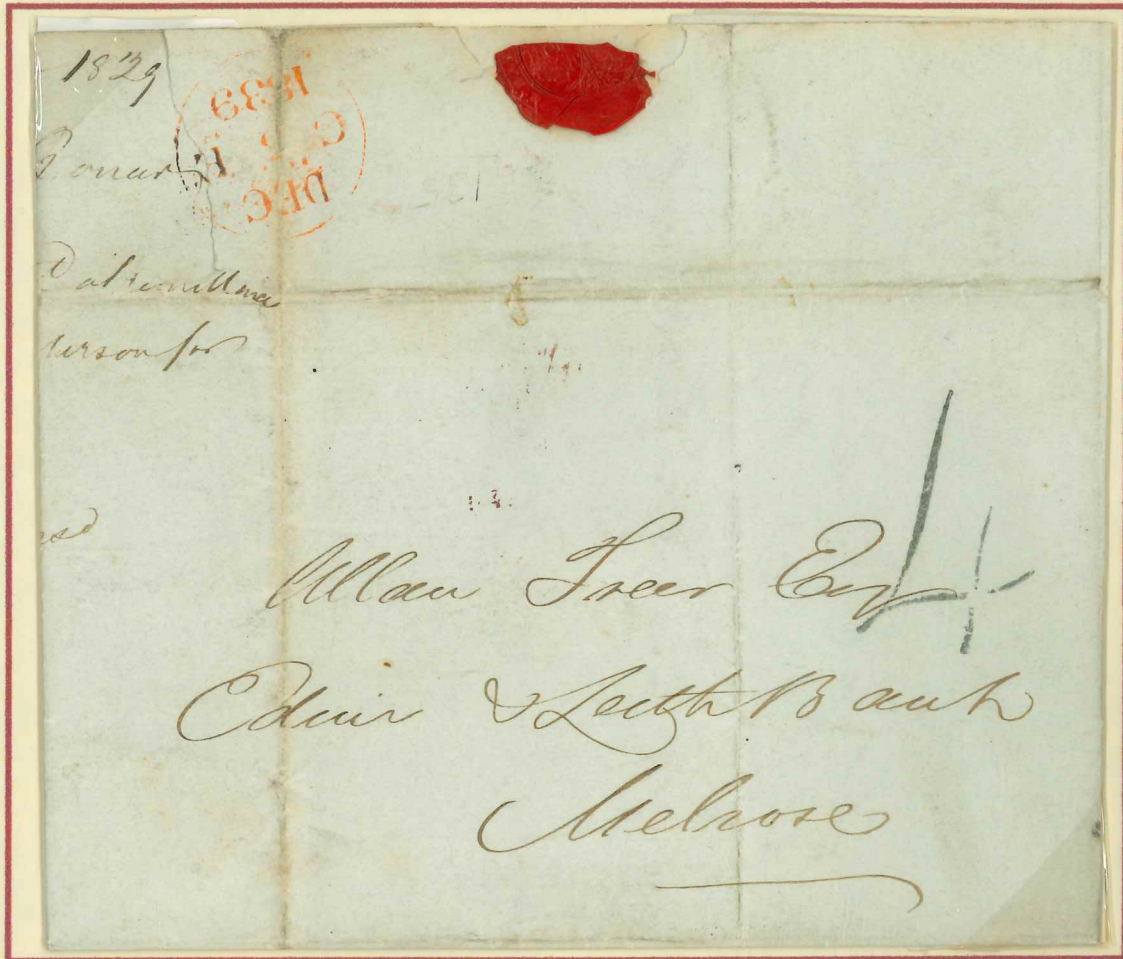
## Uniform 4d Rate

Long awaited GPO Notice to Public and Instruction to all Postmasters, November 21, 1839:

*The Single Rate of Inland Postage on all General Post Letters, transmitted between places in the United Kingdom will be the Uniform Rate of 4d.*

The new Rate was effective December 5, 1839, the Additional ½d tax was abolished.

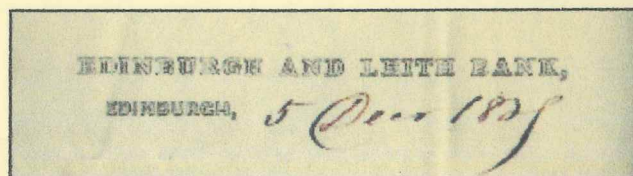
### First Day of Uniform Fourpenny Rate



5 December, 1839

Edinburgh to Melrose, handstamped in Edinburgh

4d unpaid Uniform Post rate.



Dated Banking Commercial Mail

Scan from contents at 75%