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We also acknowledge the use, with permission, of copyright material of the Modern British Philatelic Circle (Membership Secretary – A.J. Wilkins, 3 Buttermere Close, Brierley Hill, West Midlands, DY5 3SD) covering: (a) the DB system for numbering decimal stamp booklets with the exception of 'window' stamp booklets; (b) the DP & SP numbering systems for all decimal booklet panes; (c) the perforation coding system for decimal booklet panes; and (d) the Type numbering system for 'window' stamp booklets.

SECTION 11

Postage Due Stamps

The Post Office's 'To Pay labels' are more familiarly known to philatelists as 'postage dues'. They were originally introduced to collect postage that had been underpaid on letters and parcels, but as they also serve to indicate customs and VAT charges on postal packets the wording 'To Pay' was adopted when a newly designed series was introduced on decimalisation.

Their designation as 'labels' by the Post Office explains the absence of the Queen's portrait, but in spite of this they are an obvious companion to a collection of Machin stamps, following the same paper and gum modifications.

The first series, introduced in 1970, was designed by Jeffery Matthews. Cylinder numbers are located at the top left-hand corner of the sheet. See Section 19A for cylinder blocks.

Dates of issue for changes of paper and gum are the earliest so far recorded, as no official dates were announced.

Harrison printings. Photo. Perf 14 x 15.







Type B

CC	Value		Type	Issued	Source	Price
(a) OC	CP/PVA					
D1	¹ /2p	Turquoise-blue	А	15.2.71	cyl 2	0.35
D2	1p	Deep reddish purple	А	15.2.71	cyl 1	0.35
D3	2p	Myrtle-green	А	15.2.71	cyl 1	0.35
D4	3р	Ultramarine	А	15.2.71	cyl 2	0.40
D5	4p	Yellow-brown	А	15.2.71	cyl 3	0.35
D6	5p	Violet	А	15.2.71	cyls 4, 8	1.00

СС	Value		Туре	Issued	Source	Price
D7	10p	Carmine	В	17.6.70	cyl 2	0.80
D8	20p	Olive-brown	В	17.6.70	cyl 2	1.25
D9	50p	Ultramarine	В	17.6.70	cyl 1	3.00
D10	£1	Black	В	17.6.70	cyl 2	4.50
(b) FC	P/PVA					
D11	1p	Deep reddish purple	А	10.74	cyl 1	0.50
D12	3p	Ultramarine	А	10.74	cyl 2	20.00
D13	5p	Violet	А	2.74	cyl 8	2.25
D14	10p	Carmine	В	12.74	cyl 2	60.00
D15	20p	Olive-brown	В	10.74	cyl 1	100.00
D16	£5	Orange-yellow & Black	В	2.4.73	cyl 1A (black) – 2B (or)	30.00
(c) FCI	P/DEX					
D17	1p	Deep reddish brown	А	12.74	cyls 1, 2	0.30
D18	2p	Myrtle-green	А	12.74	cyls 1, 2	0.30
D19	3р	Ultramarine	А	6.75	cyl 2	0.30
D20	4p	Yellow-brown	А	1.78	cyls 3, 4	0.35
D21	5p	Violet	А	1.76	cyls 4, 8	0.35
D22	7p	Red-brown	А	21.8.74	cyl 1A	0.40
D23	10p	Carmine	В	3.75	cyl 2	0.35
D24	11p	Slate-green	В	18.6.75	cyl 1A	0.60
D25	20p	Olive-brown	В	2.5.74	cyls 1, 2	0.55
D26	50p	Ultramarine	В	12.74	cyls 1, 2	2.00
D27	£1	Black	В	3.75	cyls 1, 2	3.50
D28	£5	Orange-yellow & Black	В	11.78	cyl 1A (black) – 2B (or)	35.00
		green phosphor) rong paper in error.				
D30	10	a .	D	C 00	1.1	0.50

	i inter on the wrong puper in circle.						
D29	10p	Carmine	В	6.80	cyl 1	0.50	
D30	20p	Olive-brown	В	6.80	cyl 2	1.50	

SECOND SERIES



A second series appeared in 1982 designed by Sedley Place Design Ltd. In contrast to the first series printed in single panes of 200, the sheets were now composed of two panes (10×10) separated by a gutter. Cylinder numbers appear in the bottom right-hand margins of both panes. See Section 18 for cylinder blocks.

In late 1991 or early 1992 a small batch of the 2p value was reprinted in error on ACP paper, the type then current for standard definitives. The existence of this was not known until long after this series had been removed from sale, and it is only due to a fortunate purchase of a block by a collector that there are more than just a handful in circulation – he bought only the 2p because it was one of the cheapest values and because he liked the colour! It is conceivable that other values were also printed on this paper but, to date, none have been discovered.

The basis for calculating postage due charges was altered about this time. It had formerly been double the deficiency at second-class rate. Now the basis was the amount of underpayment at second-class rate plus a fee of 10p, rounded down to the nearest penny.

Value		Type	Issued	Source	Single	Prices Gutter Pair (GP)
P/DEX						
1p	Lake	С	9.6.82	cyl 4	0.30	0.50
2p	Bright blue	С	9.6.82	cyl 4	0.40	1.00
3р	Deep mauve	С	9.6.82	cyl 4	0.30	0.50
4p	Deep blue	С	9.6.82	cyl 5	0.30	0.50
5p	Sepia	С	9.6.82	cyl 9	0.30	0.50
10p	Light brown	D	9.6.82	cyl 4	0.35	0.90
20p	Olive-green	D	9.6.82	cyl 3	0.40	1.00
25p	Greenish blue	D	9.6.82	cyl 1	0.70	1.75
50p	Grey-black	D	9.6.82	cyl 3	1.50	3.75
£1	Red	D	9.6.82	cyl 3	2.75	6.75
£2	Turquoise-blue	D	9.6.82	cyl 1	4.00	10.00
£5	Dull orange	D	9.6.82	cyl 3	10.00	25.00
	P/DEX 1p 2p 3p 4p 5p 10p 20p 25p 50p £1 £2	P/DEX1pLake2pBright blue3pDeep mauve4pDeep blue5pSepia10pLight brown20pOlive-green25pGreenish blue50pGrey-black£1Red£2Turquoise-blue	P/DEX1pLakeC2pBright blueC3pDeep mauveC4pDeep blueC5pSepiaC10pLight brownD20pOlive-greenD25pGreenish blueD50pGrey-blackD£1RedD£2Turquoise-blueD	P/DEX 1p Lake C 9.6.82 2p Bright blue C 9.6.82 3p Deep mauve C 9.6.82 4p Deep blue C 9.6.82 5p Sepia C 9.6.82 10p Light brown D 9.6.82 20p Olive-green D 9.6.82 25p Greenish blue D 9.6.82 50p Grey-black D 9.6.82 £1 Red D 9.6.82 £2 Turquoise-blue D 9.6.82	P/DEX 1p Lake C 9.6.82 cyl 4 2p Bright blue C 9.6.82 cyl 4 3p Deep mauve C 9.6.82 cyl 4 4p Deep blue C 9.6.82 cyl 4 4p Deep blue C 9.6.82 cyl 5 5p Sepia C 9.6.82 cyl 4 20p Olive-green D 9.6.82 cyl 3 25p Greenish blue D 9.6.82 cyl 1 50p Grey-black D 9.6.82 cyl 3 £1 Red D 9.6.82 cyl 3 £2 Turquoise-blue D 9.6.82 cyl 1	Value Type Issued Source Ip Lake C 9.6.82 cyl 4 0.30 2p Bright blue C 9.6.82 cyl 4 0.40 3p Deep mauve C 9.6.82 cyl 4 0.30 4p Deep blue C 9.6.82 cyl 5 0.30 5p Sepia C 9.6.82 cyl 4 0.30 10p Light brown D 9.6.82 cyl 9 0.30 10p Light brown D 9.6.82 cyl 4 0.35 20p Olive-green D 9.6.82 cyl 3 0.40 25p Greenish blue D 9.6.82 cyl 3 0.40 50p Grey-black D 9.6.82 cyl 3 1.50 £1 Red D 9.6.82 cyl 3 2.75 £2 Turquoise-blue D 9.6.82 cyl 1 4.00

CC	Value		Type	Issued	Source	Single	Prices Gutter Pair (GP)
(b) ACI	P/DEX						
D42A	2p	Bright blue	С	1991?	cyl 4	125.00	300.00

THIRD SERIES



In 1994, a change was made to the then current landscape format series. Once again Sedley Place Design were commissioned to prepare designs, based on original photography by David Burton of an embossed image of the St.Edwards Crown on paper. The effect of shadow and the gradated background Crowns design was achieved using the latest computer aided design technology. The sheet format again returned to a single pane of 200, printed by The House of Questa in lithography. Although sheets bear no plate numbers or other marginal markings, it is possible to ascertain that they were printed "two up" as in Questa definitives, as sheets show either perforated or imperforate right selvedges, whereas all left selvedges are perforated.

The paper and perforations are security types, once again mirroring definitive development. The colours given are the basic constituents, but due to the gradation, intermediate shades are also present between the base colours.

Interestingly, although usage of postage dues diminished dramatically during their currency, reprints of at least one value was required and these reflected the changes seen in the shape of ellipse as seen on Questa national and regional issues. For details and descriptions see pages 4A/7 and 4A/12. Other values (5p and 10p) have been reported to exist but cannot be verified at present.

CC	Value		Ellipse	Gum	Issued	Price		
OFNP/PVA. Perf 15 x 14 (E1)								
D43	1p	Red, yellow and black	ER	Cream	15.2.94	0.50		
D44	2p	Magenta, purple and black	ER	Cream	15.2.94	0.50		
D44A	2p	Magenta, purple and black	ES	Cream	?	125.00		
D45	5p	Yellow, red-brown and black	ER	Cream	15.2.94	0.50		
D46	10p	Yellow, emerald and black	ER	Cream	15.2.94	0.75		
D47	20p	Blue-green, violet and black	ER	Cream	15.2.94	1.50		

CC	Value		Ellipse	Gum	Issued	Price
D48	25p	Cerise, red and black	ER	Cream	15.2.94	2.00
D49	£1	Violet, magenta and black	ER	Cream	15.2.94	8.00
D50	£1.20	Deep turquoise, blue-green and black	ER	Cream	15.2.94	9.00
D51	£5	Bluish green, grey-green and black	ER	Cream	15.2.94	30.00

Due to changes in the way that underpaid postage fees are collected, and as postage dues are no longer used as receipts for VAT and duty on imported goods, they have now become obsolete. As a consequence, this series was withdrawn from sale on 28 January 2000.