Taxation of mail

Friday 2 February 2018, by bernardste

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Introduction

A mail tax can intervene in two different circumstances: the occurrence of a penalty or the justification for a provided service.

Penalties are associated with the following events:

- The insufficiency of postage or the non postage of a standard domestic letter, that comes from France or from a foreign country or is sent to France or to a foreign country;
- The resending of a registered or a in value declared object;
- An abuse of franking sending;
- The single tax of an administrative mail.

Taxes justify a service provided in the following cases:

* The collection of receipts and other commercial values by post;
* The claiming tax;
* Poste Restante;
* Customs.

**Taxation for the occurrence of a penalty**

**Taxation for insufficiency of postage**

**The case of domestic mail**

For the validity period of the Marianne de Béquet stamp, the tax is equal to the double of the insufficiency of postage, with a minimum tax (cf. Table below):

**Evolution of taxes for insufficiency of postage**

<table>
<thead>
<tr>
<th>date</th>
<th>minimum tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>newspapers and magazines</td>
</tr>
<tr>
<td>4.1.1971</td>
<td>0,20 F</td>
</tr>
<tr>
<td>16.9.1974</td>
<td>0,40 F</td>
</tr>
<tr>
<td>2.8.1976</td>
<td>0,50 F</td>
</tr>
<tr>
<td>15.5.1978</td>
<td>0,60 F</td>
</tr>
</tbody>
</table>

We can see that the minimum tax is lower for newspapers than for other objects. It should be noted that since the introduction of the two-tier postal service in January 13th, 1969, letters are taxed with regard to the non-urgent mail rate, except in cases where the sender explicitly mentioned the urgent nature of his sending by the mention “LETTRE“.

The amount of the tax must be paid by the addressee, unless in the case of a refusal by the latter, in which case the mail is returned to the sender.

On taxed letters, various marks affixed by the postman can be found, some of which are shown below:

*Lettre taxée à 0,70 F pour insuffisance d'affranchissement et refusée par le destinataire*
Lettre taxée à 0,70F pour insuffisance d'affranchissement

A letter date-stamped 23.09.1974 with a 0,50F stamp. But the rate of an urgent letter has gone to 0,80F on 16.09.1974 and that of a non-urgent letter to 0,60F. 0,10F for a non-urgent letter or 0,30F for an urgent letter is lacking. Thus a tax of 0,70F, which corresponds to the minimum tax at the rate of 16.09.1974, and which is greater than 0,10F x 2 corresponding to the tax calculation.

Lettre taxée à 1,90F CFA pour insuffisance d'affranchissement
A letter sent from Réunion Island and stamped with 0,50F, the letter tariff in the first weight step at 4.1.1971. But the letter has a weight between 20 and 25g, thus should be stamped in the second weight step at the rate of 4.1.1971, that is 0,90 F. There is thus an insufficiency of postage of 0,40F. Furthermore, exceeding the weight of 20g, the letter is liable to air taxes at the rate of 0,30F for every extra 5g, so an underpayment of 5 x 0,30F = 1,50F. All in all, 1,90F are thus lacking, thus inducing a tax of 1,90F x 2, or 1,90F CFA francs.

A letter with a 0,50F Marianne de Béquet stamp and a 0,30F revenue stamp. A revenue stamp is a distinctive sign whose purpose is to prove that a tax demanded by a public authority (state, General Council, municipality, ...) has been paid. It could involve either a stamped paper or a revenue stamp. But the payment of the postage stamp for a letter does not belong to taxes demanded by a public authority in the above definition. Hence the taxation of the letter at 0,70F, the minimum tax for the rate of 16.9.1974.

Pneumatic letter taxed at 1,80F: the letter is franked at 3,00F but the price rate of a pneumatic cover has gone to 3,90F on 7.7.1973, where a the lack of 0,90F.
carte postale sans cachet postal, les timbres sont annulés par le T de taxe

A curious postcard: stamps were cancelled by “tax” marks, and a 3rd “tax” mark was cancelled. For an erroneous tax?

The case of mail sent to foreign countries

The rules for the taxation of international mail have considerably evolved since the 1st Convention on the subject in Bern in 1874. In what follows, I will only recall what is in relation with the period of validity of the Marianne de Béquet and which was defined during the Conventions of Vienna in 1964 (applied from 01.01.1966 to 30.06.1971) and Tokyo in 1969 (applied from 01.07.1971 to 31.12.1975). For more information on this topic, the reader can refer to the book written by G. PRUGNON *Taxes et modalités de taxation de la lettre ordinaire dans le régime général international (1876/1975).*

Mail not or insufficiently prepaid

Taxation rules in this case are as follows:

- the amount of the fee is twice the amount of the postage shortfall;
- the method for setting the fee is defined as follows: the office of origin of the piece of mail must indicate on the envelope
  - the T-mark impression;
  - next to the T-mark, an A/B fraction expressed in centimes of French currency, where the numerator indicates double the missing postage and where the denominator provides the amount of tax applicable to the 1st weight scale of letters in the international regime (the general scheme, whatever the destination);
- the tax, in the country of destination, will be calculated by $A/B \times$ rate of the letter of the 1st weight scale of the international scheme in the relevant country, rounded up to a maximum of 5 centimes immediately below.

Here are two examples of the application of these rules:
lettre à destination du Canada affranchie à 1,50F = 0,50F tarif lettre du 1.8.71 + 2x0,50F de surtaxe aérienne (zone G) et taxée de 2,00F = 0,33 cents car il manque 2 surtaxes aériennes (poids de la lettre = 20g)

We can see on the above letter the mark "T" (handwritten here) and the fraction A/B. This letter is franked at 1.50F = 0.50F letter rate of 1.8.71 + 2x0.50F air surcharge (Zone G). But this letter must weigh between 15 and 20g and there are therefore two 0.50F air surcharges missing. Hence the value of 200 at the numerator of the fraction and that of 90 at the denominator, tax applicable to the 1st weight scale of letters in the international regime. In Canada, the tax applicable to the 1st international letter weight step is 15 cents, hence a tax of 200/90 * 15 = 33.3, rounded to 33 cents.

lettre à destination de la Suisse affranchie à 1,00F et taxée car elle aurait dû être affranchie à 1,60F, tarif lettre de poids entre 20 et 50g au 1.8.71

We can see on the above letter the mark "T" (handwritten here) and the fraction A/B. This letter is franked at 1.00F = letter rate of 1.8.71. This letter weighs 25g (pencil mention on the envelope) and the price of a letter of weight between 20 and 50g is 1.60F for Switzerland at the rate of 1.8.71. Hence the value of 120 at the numerator of the fraction and that of 90 at the denominator, tax applicable to the 1st weight scale of letters in the international regime. In Switzerland, the tax applicable to the 1st international letter weight scale is 0.60F, hence a fee of 120/90 * 60 = 80c.

Case of Redirected Mail

Rules concerning the forwarding of a piece of mail have also been changed or amended in the various conventions of the U.G.P. and then of the U.P.U. held since 1874.

As regards to the period of validity of the stamp Marianne de Béquet, it can be noted that when the addressee has entrusted the task of forwarding to a third party, the latter may, if necessary, pay the additional postage (Ottawa Convention 1957).
This is illustrated by the following envelope:

This letter was sent to Romilly from Villeurbanne on 24.7.1971 and franked with a Marianne de Béquet stamp at 0.50F (letter rate of 4.1.1971). The addressee having left for Portugal, a third party forwarded the letter on 30.7.1971 from Romilly, adding a Marianne de Cheffer stamp at 0.30F to obtain the tariff of 0.80F from France for Portugal at the rate of 4.1.1971.

The case of mail coming from foreign countries

The taxation rules are the same as for the mail destined to foreign countries. But there are very few circumstances where folds may include a stamp 0.50F Marianne de Béquet. However, I found two such cases:

- The case of letters posted abroad with a French stamp

We can see in this paragraph various cases of processing of such folds with a stamp 0.50F Marianne de Béquet. Below, we can see a case where the error was completely detected and treated.

Lettre postée en Andorre avec un timbre français. Le timbre n’a pas été oblitéré et encadré en rouge, la marque ”T” a été apposée et une taxe de 1,20F a été matérialisée à l’aide de timbres taxe (1,20F = 2 fois l’affranchissement de la carte postale au tarif du 16.9.1974)

- The case of use of definitive stamps as postage-due stamps

The following letter was posted in Spain and franked with stamps with a value of 5 pesetas. But the price rate of Spain towards France is 8 pesetas by that time, as indicated by the denominator of the fraction written with a pen on the envelope. 3 pesetas are thus missing, hence a 6-pesetas tax, as indicated by the numerator of the fraction. The 6-peseta conversion gives 0,65F. As the letter is sent “Poste Restante”, it is
necessary to add a tax of 0,40F, giving a total of 1,05F tax. For some unknown reason (shortage of postage-due stamps?), this sum was realized by a postage-due stamp of 0,05F and 1,00F definitive stamps.

**Lettre postée en Espagne et taxée en France avec un timbre-taxe de 0,05F et deux timbres 0,50F Marianne de Béquet**

**Simple tax**

The law of March 29th, 1889 allows some public administrations (pension Armed Forces office, prefectures) to send non stamped letters the addressees of which will have to pay only a simple postage. This simple tax will be deleted January the 1st, 1996, as franking privileges.

**Lettre taxée à 2,00F pour taxe simple (copyright un membre du CAM)**

The above letter is not commonplace: this envelope is of the 4th weight step (weight between 100 and 250g). The cost of the postage is thus 2,50F at the price rate of 4.1.1971. As it is a simple tax sending (mark of the vice-chancellor of the academy on the left of the envelope) and as it was franked with a 0,50F stamp, the addressee will only have to pay a 2,00F tax.

**Tickets**
A letter with two 0,50F Marianne de Béquet stamps having already been used. This letter was taxed of 1,60F (twice the non urgent letter price at this date) and was the object of a ticket which can be seen below front and back. This ticket corresponds to the law n° 72 437 dated May 30th, 1972, which modified the article 144 of the penal code repressing the re-use of postage stamps. Since this date, because of the slightest gravity of this type of fraud, the legislator decided to “un-refer to correctionnel court” this re-use and to retain it only as an infraction repressed by the first paragraph of the article R.6 of the Code of the PTT.
Tax for justification for a provided service

Collection service

**Valuable service to be recovered** authorized the collection by the department of post offices of receipts, invoices, bills, and more generally all free of charge commercial values payable in France. The price rates of this tax considerably evolved in time. From 1.12.1966, the rights are collected at the departure of mailing by stamps or imprints of franking machines. The tax consists of a right for every postal item, a tax for every value and a postage charge for the postal item. The payment can be made at home by money order or on a Post Office Account. In this last case, the price rate is lower.
Here are two examples of the application of these rules:

A letter date-stamped 23.09.1974 with a 0,50F stamp. This letter weighs 25g (pencil mention on imprints of franking machines. The tax consists of a right for every centimes of French currency, where the numerator provides the amount of tax applicable to the 1

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The taxation of the letter at 1,00F definitive stamps.

30.06.1971 and Tokyo in 1969 (applied by G. PRUGNON)

As regards to the period of validity of the stamp Marianne de Cheffer stamp at 0.30F to obtain the tariff of 0.80F from France

• Valuable service to be recovered

In this last case, the price rate is lower. We can see that the minimum tax is lower for newspapers than for other objects. It should be noted that when the error was completely detected and treated.

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<th>right by postal item</th>
<th>right for Postal Order</th>
<th>right for transfer card</th>
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<tr>
<td>4.1.1971</td>
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<td>10,00 F</td>
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<td>5,00 F</td>
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*service de valeurs à recouvrer affranchi à 7,70F = 0,50F lettre + 1,20F droit pour l’envoi + 3,00F x 2 droit pour 2 virements par CCP, tarif du 4.1.1971*

**Poste restante**

Poste restante is the service offered by La Poste by serving as a mailbox. By resuming a part of the order of March 29th, 1920, updated for price lists, here are the rules governing poste restante:

In the internal regime, the objects of correspondence of all kinds sent poste restante are liable, in addition to the ordinary tax of the postage, to a fixed fee which, in the price rate of 4.1.71 was 0,20F for newspapers and periodicals and 0,40F for other objects. This fee is payable either by the sender, or by the addressee. If the fee is paid by the sender, it is necessary to affix on the object 0,20F or 0,40F of postage stamps following the case in addition to the ordinary postage. If the fee is paid by the addressee, the office of arrival affixes on the object a 0,20F or 0,40F postage-due stamp.

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**service de valeurs à recouvrer affranchi à 7,70F = 0,50F lettre + 1,20F droit pour l’envoi + 3,00F x 2 droit pour 2 virements par CCP, tarif du 4.1.1971**

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<tr>
<td>15.5.1978</td>
<td>0,60 F</td>
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</tr>
</tbody>
</table>
The claiming tax

When a registered or a declared value envelope did not reach its addressee, or is so presumed, the sender may make a complaint at the Post office by means of the form number 846. A tax for this complaint is collected by La Poste whose amount is that of an acknowledgement of receipt requested after the deposit of the envelope.

Evolution of the claiming tax
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carte postale adressée en poste restante et taxée au tarif du 4.1.71

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lettre adressée en poste restante, la taxe de 0,40F du tarif du 4.1.71 a été payée par l’expéditeur

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Customs

Customs can intervene in the case of mail items containing goods, at export or import.

- **For export**, the user has to affix one **green label of customs C1** if the amount of the goods is lower than 550 F (?) or the top of the label C1 otherwise, a **customs declaration C2** accompanying the sending.

(recto d’une lettre adressée aux Pays-Bas en recommandé)

A registered letter of the 2nd weight level sent to the Netherlands. In the price rate of 1.8.71, it needs a postage of 1,60F + 3F = 4,60F.

- **For import**, a **customs clearance fee** is collected by La Poste as soon as fiscal taxes are collected by customs (VAT above some declared value to which are added customs duties for goods with a value greater than some threshold). This tax is generally materialised by tax stamps (or exceptionally by ordinary stamps) stuck on the back of the customs declaration number 260.

(Verso de la lettre ci-dessus montrant l’étiquette de douane C1)