

Figure 2 Littoral rate (20 paras) entire mailed on July 4, 1902 from Jaffa to Jerusalem. Taxed in Jerudalem 1 piastre – double the difference between the littoral rate and the inland rate of 1 piastre.

In Figure 2 a l piastre postage due stamp of the 1901 issue was used to tax the 20 para entire shown. It was mailed from Jaffa on July 4, 1902 and taxed in Jerusalem three days later. The littoral rate (coastal rate) was 20 para (against the inland letter rate of 1 piastre) which in this case was not accepted for mail between Jaffa and Jerusalem. Therefore the entire was taxed 1piastre – double the missing 20 para fee. This is the only recorded usage of the 1901 postage due issue used on taxed mail in the Holy Land.



Figure 3 Cover sent from Halfa, Sudan to Jerusalem, franked 5 milliemes (inland postal rate). Taxed 1 piastre in Jerudalem on March30,1910.

Figure 3 shows the front of a under-franked cover mailed from Halfa, Sudan to Jerusalem (5 milliemes postage instead of 1 piastre) on February 24, 1910. It bears an Egyptian-type postage due "T" mark and a manuscript notation "25" (centimes) in the upper left corner. Accordingly, it was charged in Jerusalem 1 piastre ($2.5 \ge 0.4 = 1$ Egyptian piastre of almost equal value to 1 Turkish piastre). A 1 piastre postage due stamp of the 1908 issue was used to collect the charge.



Figure 4 Underfranked (4 paras instead of 20) view card mailed from Rehovot to Jerusalem on September 10, 1914. Taxed in Jerusalem by a pair of 5 paras and 20 paras single postage dues of the 1914 isue.

Only one item is recorded taxed in the Holy Land with the 1914 postage due issue. It is the postcard mentioned by Collins and is shown in Figure 4. It was mailed from Rehovot to Jerusalem on September 10, 1914 and franked only by a 4 para stamp. The postcard rate was 20 para, thu the card was underpaid by 16 para. In Jerusalem the card was taxed 30 para on September 14, using a pair of 5 para and a single 20 para postage due stamps. The exact amount due, 32 para, was not collected probably because this stamp series had no denomination lower than 5 para.

Mail Taxed with Ordinary Postage Stamps



Figure 5 Returned printed matter rate postcaed charged in Jerusalem 10 para for the return of the card on 20 March 1900

The earliest recorded usage of ordinary stamps as postage due is shown in Figure 5. The postcard had been mailed from Bethlehem on January 8, 1900 and franked 10 para only – the printed matter rate. Having been insufficiently addressed it was returned from Munich, Germany via the Austrian Post Office (Jerusalem) to the Ottoman Post Office in Jerusalem. There, a 10 para stamp was affixed and cancelled on March 30. This was the fee for the return of printed matter mail.

The cover shown in Figure 6 was mailed on May 19, 1904, from Luxor, upper Egypt to Cairo and franked 5m - the