## ACCOUNTANCY MARKINGS ON MALTA MAIL, 1866-1875

By Giovanni Bonello LL.D.

A substantial measure of uncertainty surrounds the 1860-1870s accountancy markings found stamped on covers to and from Malta. The purpose of this study is to attempt to provide answers to some of the various queries which confront collectors of Maltese postal history.

An examination made by Hadrian Wood and myself of all the postal material we could lay our hands on, has yielded some satisfactory results. We were not concerned with those accountancy markings in fancy geometrical frames established by the Regulations of the Postal Convention of September 24, 1856. Those elusive cachets in French Francs and Centimes may form the subject of a future paper.

The items examined range between December 14, 1866 (earliest) and February 9, 1875 (latest).

The first query to investigate was, perhaps the most problematic and fundamental: were those accountancy handstamps applied in Malta or abroad?

Before Malta joined the Universal Postal Union in 1875, the relations between our Post Office and those of other countries were regulated by bilateral conventions or agreements entered into by Great Britain (on behalf of Malta) and other individual states. The debit and credit balances, depending on the number and volume of incoming and outgoing mails, were calculated periodically. Agreed formulas, based on whether the letter inserted in the mail-stream was pre-paid or not, were established. Each postal item which travelled from Malta to Italy and from Italy to Malta was expected to have the relevant accountancy marking on the front.

In the earlier times, these markings were in manuscript – usually in red pencil, but occasionally in black or red ink. From 1866 onwards proper handstamps take over.

Cachets on letters leaving Malta for an Italian port, were applied in Malta. Those on incoming mail seem to have been applied in the last Italian port before Malta – Messina or Syracuse.

In fact, a careful examination enabled Hadrian and myself to distinguish the

various places of origin of the cachet. This is most easily noticable as all the accountancy markings include numerical fractions (1/2 or 3/4). The test is the following: if the bar between the two digits is horizontal, the marking is one applied in Malta. If, on the other hand, the bar is diagonal at 45° it was applied in Syracuse. If it is diagonal at 75° the mark originated in Messina.

This is not a haphazard guess: it is confirmed by the transit handstamps on the back of the covers. All those letters which had Messina as their last Italian port before Malta show the bar of the fraction at the 75° position, while those which transited through Syracuse have a diagonal 45° bar between the fraction's digits. This solves at least part of the mystery and the confusion attaching to these interesting accountancy markings.

The earliest cachets were unframed. Sometime in 1872 two boxed ones appear used in Malta on outgoing mail: P.D. 2³/4 and P.D. 4³/4. Including the P.D. (paye a destination) and the charge in one handstamp was the egg of Colombus. One wonders how no one had thought of it before, as the accountancy markings previously had a separate P.D. cachet.

The handstamps used in Malta on outgoing mail are always in red, with the exception of the rare unboxed 22½ which I have only seen in black. Those stamped in Sicily are indiscriminately in black, brown, orange and red.

I am showing all the accountancy stampings I have found to date: five originating in Malta, and five applied in Syracuse or Messina.

2<sup>‡</sup> 4<sup>‡</sup> 22<sup>‡</sup> P.D. 2<sup>3</sup>/<sub>4</sub> 4<sup>‡</sup>/<sub>‡</sub>

The five accountancy markings used in Malta on outgoing mail. The two boxed ones, which incorporate the P.D. came into use after the unframed ones

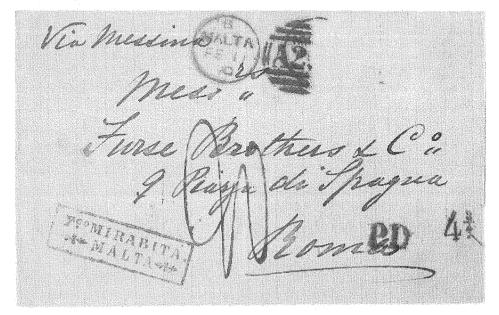
5 3/4 7 3/4 12 1/2 3 3/4 12 1/2

Five accountancy markings stamped on mail entering Malta. The first three were applied in Syracuse, while the last two originated in Messina



Fig.1 Accountancy markings "23/4" applied in Malta on January 22, 1867, on a letter to Pantelleria. Four transit handstamps on the back: Syracuse, Messina, Palermo and Trapani. Pantelleria is a very unusual destination

Fig.2 Accountancy marking "43/4" applied on Malta on February 11, 1870, on letter to Rome. Stamps removed



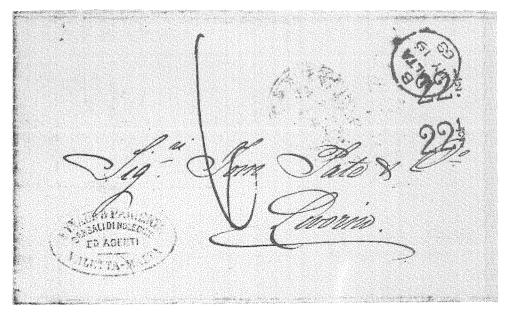


Fig.3 Accountancy marking "221/2" applied in Malta on May 19, 1868, on letter to Livorno. High marking as the letter was not prepaid

Fig.4 Accountancy marking boxed "23/4" applied in Malta on May 23, 1873, on letter to Genoa. Posted to Forwarding Agent R. Soler in Malta from Tripoli





Fig.5 Accountancy marking boxed "43/4" applied in Malta on June 30, 1874 on letter to Trieste
Fig.6 Accountancy marking "33/4" applied in Messina on March 29, 1874 onletter to Malta. Damaged

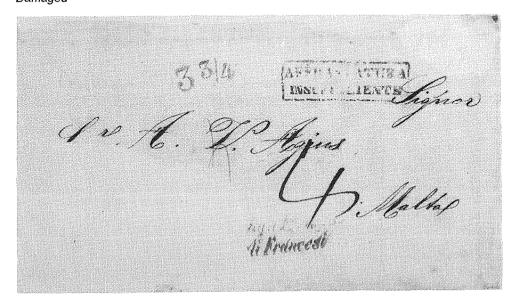




Fig.7 Accountancy marking "53/4" applied in Messina in March 26, 1869 on a letter to Malta

Fig.8 Accountancy marking "73/4" applied in Syracuse on November 2, 1868, on letter from Sira to Malta

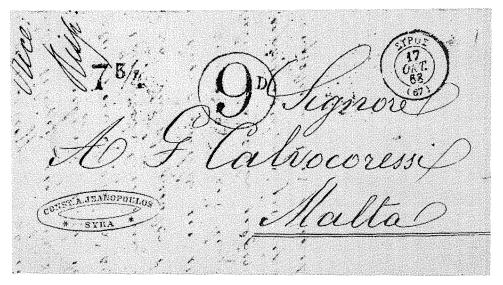




Fig. 9 Accountancy marking "121/2" applied in Messina on February (?) 1874, on letter from Greece to Malta
Fig. 10 Accountancy marking "121/2" applied in Syracuse on March 16, 1873, on letter from Livorno to Malta

