

# THE NEW SYSTEM OF POSTAL TAXATION

by

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On the 22nd April 1978, a circular was issued, informing those involved that a new system of postal taxation was to be introduced. This system started functioning at mid-day on Saturday, the 22nd April 1978. At 10 a.m. the order was given to stop taxing mail from the Central Mail Room of the Valletta G.P.O., the reason being that by mid-day, the mail from the Branch Post Offices in Malta and Gozo as well as the collections of mail, would be ready and sent to their destination. Before describing the new system, it would be interesting to say something about how the previous system worked.

The collection of mail from "Pillars" or letter boxes, from many parts of Malta, is done by G.P.O. vans between 7.15 a.m. and 8.30 a.m. The postmen from the Branch Post Offices collect the mail from the nearest areas around them about 7.15 a.m. by means of motor-bikes and bicycles. The outlying areas around the Branch Post Offices are not necessarily collected by this postman, but the G.P.O. vans. Once the mail is collected and taken to the Branch Post Offices, "sorting" is done, and mail is then sent to the Central Mail Room in sacks. Similar "sorting" is done at the Central Mail Room, from where all mail is then delivered to all the Branch Post Offices in Malta and Gozo in sacks tied with labels known as "sack necks".

Whilst all this sorting is taking place at the Central Mail Room as soon as a postman notices a torn letter, or a letter not having the right amount of stamps on it, or perhaps a letter without any stamps, he first cancels any stamps on the letter and then passes it to another postman sitting near the Senior Officer. This postman is known as an "Indoors Duty Postman" and his duties are various and very important. Amongst these duties can be mentioned the following:-

1. Keeps a close watch on incoming and outgoing mail.
2. Changes the time on handstamps and those on machines.
3. Stamps the "endorsements".
4. Repairs damaged letters and in certain cases also adds his signature to that of the Senior Officer on endorsements.
5. Adds Postage Due stamps on envelopes and in general puts into effect the Postal Taxation System, by taking care of the following:
  - (a) Ordinary local letters not exceeding 30 grams should be posted with stamps of 2c value. If the value of stamps on such a letter is say 1c, the letter becomes subject to postal tax, and instead of an additional 1c, a double rate must be paid, i.e. 2c for each 1c short.
  - (b) Cases of letters having been crossed in Blue or Black or perhaps having the letter "R" on them, are assumed that the sender wanted them to be registered, but only puts a 2c value stamp on them. In this

case the "Indoors Duty Postman" adds 6c value stamp for registration, but does not use double taxation as in case (a). In this case he uses the "endorsement", "Post out of Course". This endorsement is a rubber one without time or date.

- (c) Cases similar to (b) but without any indication for registration and having only 2c value stamps on them, and posted as an ordinary letter. In this case the postman notices that the letter contains valuables. It is his duty to increase the rate by 6c and register the letter using the rubber endorsement "Compulsory Registered".

Up to the 28th April 1973, on "Compulsory Registered" letters labels in English used to be fixed at the back of such letters worded:

This packet, which was posted in the ordinary way, has been compulsory registered by the post office because it

\* contains ..... Coins

\* bears the word registered

\* is crossed with blue lines

Valuable articles should not be sent in unregistered packets. Packets intended for registration should not be dropped in a posting box, but should be handed in at a Post Office and a receipt obtained. Packets found to contain money or jewellery and packets bearing the word "Registered" or any similar word or mark, posted without registration, are registered by us and we charge on delivery.

\* Please advice the sender about this.

\* Delete and amplify where necessary.

Note: It is of interest to remember that on this date, the 28th April 1973, the decimal "Postage Due" set was issued.

- (d) Another special case is that of postal articles which contain anything other than correspondence, or the dimensions, size, weight or thickness of which are different from those of a normal letter. In this case the postman stamps an endorsement, "Not in accordance with posting conditions", and passes it to the Armed Forces of Malta for safety checking, and the letter is then sent back to the sender if his address is seen on the back of the letter. In the case of no sender on the back, the letter passes through the "dead letter office" and the sender receives it in an official envelope. The above precautions are being taken in accordance with the circular of the 29th December 1977, reference "letter bombs".

Reference (a), (b) and (c) it has to be taken into consideration that the money collected by all the postmen from the areas of each Branch Post Office, must somehow find its way back to the Central Mail Room, so that the "Indoors Duty Postman" or Senior Officer is refunded the same amount of money, corresponding to all the "Postage Due" stamps that he would have fixed on such

letters. I would say that when and how he was refunded, always presented problems and arguments and hence the reason for the new system. Anyway this is briefly how the system of "Postal Taxation" used to work. With the new system nothing much has been changed, except that Postal Taxation is taken care of by the Branch Post Offices concerned instead of by the Central Mail Room. An example would help explain the new system.

Let us say a person from Mar a posted a letter to another person living in Mellieħa and that this letter was subject to postal tax because it had only a 1c stamp on it instead of 2c. What happens is this:

- (i) When the letter arrives at the Central Mail Room by the usual procedure, the 1c stamp is cancelled by the 27mm metal Valletta handstamp with the time and date on it. It also receives the rubber box "T" stamp for taxation, but no postage due stamps are added to it. As Mellieħa is part of the Mosta Branch Post Office, when this letter arrives at the Mosta Branch Post Office, postage due stamps, at the rate explained earlier, are added and the letter goes on its way. If the address is correct, there are no problems, the money collected by the postman is refunded to his own Senior Officer, at the Mosta Branch.
- (ii) Assuming that this letter which has been taxed at Mosta, and posted at Marsa, for some reason does not have the right address on it and the postman cannot deliver the letter. The postal tax has to be paid, so what happens is this:
  - (a) the letter goes back from Mosta to the Central Mail Room and provided the letter has the sender on the back,
  - (b) from the Central Mail Room it goes to the Ħamrun Branch Post Office, because Marsa is part of the Ħamrun Section.
  - (c) The Ħamrun postman serving that particular area in Marsa where the sender lives, collects the money from the sender.
  - (d) The money is given to the Senior Officer of the Ħamrun Branch, who in turn refunds it to the Senior Officer of the Mosta Branch.

Going back to (a) when the letter being returned does not have a sender on the back, on its arrival at the Central Mail Room, it is diverted to the "dead letter office". This letter is opened by an officer to find out the address of the sender. This Officer puts this letter in an official envelope addressed to the sender, and on this envelope again fixes other postage due stamps, because the original ones would have been already cancelled.

In case (ii) the same complications for the refunding of money have to be followed as in the old system of postal taxation, but as these cases are in the minority compared to those of case (i), the aim of the new system is attained.