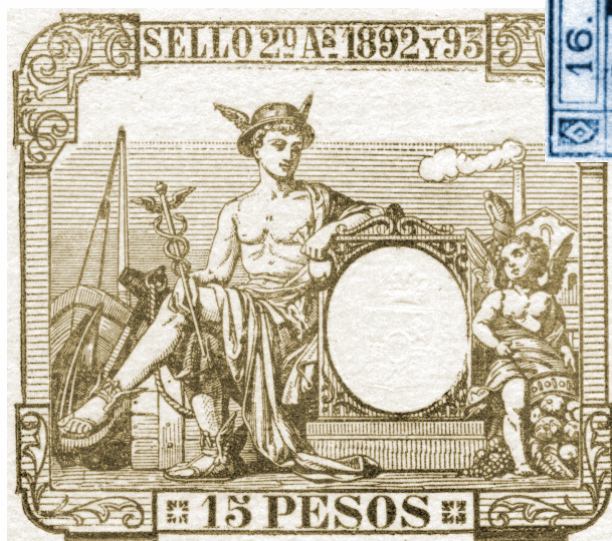




A Catalog of
Philippine Papeles Sellados*
1700–1899



*Documentary
Stamped
Papers

By Douglas K. Lehmann

Imp. La Industrial

(Above border from an Albay Public Actuary document folder cover dated 1885)

PREFACE

Nobody knows for sure who first conceived the idea of a stamp tax. Some authorities claim it was Holland in 1624 while some Spaniards claim this dubious honor for themselves. Spain decreed them for the home country by a December 15, 1636 ordinance of Philip IV. The Royal Decree of December 28, 1638 imposed these stamp taxes on all Spanish Colonies effective January 1, 1640.

While I can accurately say this is the first listing of Philippine Documentary Stamped papers; other researchers preceded me with information concerning the subject. Arnold H. Warren researched and translated the Royal orders that described the requirements for these issues. He compiled this information and supplemented it with actual examples owned by collectors in Manila of his day. He transcribed his work on December 28, 1941 and Linda Stanfield typed them up during the 80s. Linda was one of the founders of the International Society of Philippine Philatelists. This work has never been published but copies have been handed down to researchers on both sides of the Pacific Ocean. Since I received my copy, I have been collecting them for over 20 years finding a few key items in auctions held in Manila.

The second impetus to this listing was the addition of John Hunt to this collecting specialty. John is American retired from the US Navy living in the Philippines. Because of our mutual interest, we exchanged information and I became his agent when he exhibited five frames for NAPEX 2004. His exhibit covered 100 years and between our collections our knowledge increased. Retail activity increased during the second half of 2004 with some eBay lots and a large source of documents from the Philippines reaching the dealer market. The latter came from an old church undergoing renovation in Aliaga, Nueva Ecija (a landlocked province of the Philippines located in the Central Luzon region). A collector/dealer rescued them from destruction and purchased four books from the Priest. The final peg was when Eric Jackson sold me a box of hundreds of Papeles Sellados from the estate of Robert H. Shellhamer. This box was a research treasure trove and initiated this catalog.

This catalog contains the combined knowledge of many cross-tracked with numerous used documents. Warren never claimed his work was complete or perfectly accurate and neither can I. I also do not speak Spanish, an obvious disadvantage, but one that becomes an advantage to you. I made every effort to explain these stamps to English-speaking collectors with no knowledge of Spanish. If you possess these items, please add to our knowledge.

Douglas K. Lehmann

A Catalog of Philippine Papels Sellados— 1700-1899*

Section I. Introduction

This catalog is a listing of Papel Sellado stamps (Documentary Stamped Paper) of the Spanish Philippines. My purpose is to identify, list, number, and price these tax stamps. The listing is divided into eight sections, each section representing a different rate period. There are 4 to 12 rates per period and each rate is matched against a class. Most classes are numbered with the lower number having the highest value. Officials and others hand wrote these documents for public and later commercial use. Regulations specified the uses for each class and the completed document (1) recorded this event or action, and (2) provided tax income.

Laws required these stamped papers be printed for a two-year or biennial period. Madrid did the printing and shipped them to Manila. However, shipments either did not always arrive on time or stocks last the required two years. So, Manila printed provisional issues of several kinds. Manila printed full documents, sometimes for different biennial periods or even single years. Unneeded Madrid issues were also overprinted or surcharged by Manila for new biennials or classes. A new class would change the document value but this new value was not marked with the validating handstamp. New biennial validations need not be the succeeding biennial period. Many of these revalidated documents exist and there can be more than one validation. The listings do not indicate new biennial validation(s) but other Madrid directed surcharges are explained and listed.

Provisional issues are usually on unwatermarked paper while Madrid issues contain a watermark. Watermarks do not aid identification and are not included.

These listings are taken from Arnold Warren's research that concluded in 1941, the author and John Hunt's current collection, and some examples belonging to Don Peterson. Don also assisted me in arriving at catalog prices. Prices are as of 2004 and represent low demand and an unknown supply that is probably low. For example, in September 2004, eBay listed eight documents between 1824 and 1893 for between \$10 and \$40. An 1824-25 and an 1892-93 document each sold for around \$20, six went unsold. I

believe low demand is based on few articles, few collectors, few exhibitors, absent to minimal dealer stocks, and no catalog. Perhaps this catalog will increase this demand and we may be on the cusp of a new popularity. If so, the market will establish new prices based on a multiplier of those listed here.

For 65 years, only about 250 (42%) of some 600 potential listings for this catalog's 200 years have come to light. This is an indication of the supply and I also believe not more than 25-50 more types exist. In this catalog, the 350 potential examples that are not reported are either skipped in catalog number or listed but not priced with the value represented by a dash. In January 1951, Warren reported to Shellhamer this disturbing fact:

"...last August...when I arrived at Gig Harbor [Washington] I found that my home had been destroyed by fire...several hundred [300-400?] original documents, covering a period of more than 100 years, some of them written on Philippine Papel Sellado (Documentary stamped paper) and many of them bearing adhesive revenue stamps are almost a total loss."

This loss could have included some classic examples between 1730 and 1770. Plus, we do not know what the ravages of WWII did to the then surviving examples in Manila. However, true supply will not be known until demand rises and draws out what does exist. The percentage of examples that have survived and that comprise the top two values (for all eight-rate periods) remains scarce to non-existent. On the other hand class 10 and 12 of the last three biennials between 1894 and 1899, are fairly numerous. Collectors finding new examples please report them to the author at dougklehmann@verizon.net.

The prices listing are for used *full pages* in good condition. Officials printed a Papel Sellado on a double sheet folded vertically (left) making 4-pages, each page about 8 1/2 by 12 inches. So what is a *full page*? Each double sheet had either one or two stamps. One-stamp sheets had the stamp on page 1. For two-stamp sheets, the stamp location varies as shown in **Table I**.

Stamp Sheet Placement		
Biennials	Classes	Stamp on Page(s)
1700-1833(?)	1 & 2	1
	3, 4, O, & P	1 & 4
1834(?) - 1887	1 & 2	1
	3, 4, O, & P	1 & 3
1888-1899	1 to 11	1
	12	1 & 3
Key: O = Official class; P = Poor class		
Table I		

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Sheets become separated, either by officials or by collectors. An ideal *full page* consists of a 2-page sheet that has (1) stamp, (2) date, (3) purpose, and (4) city and/or province. If it takes 4-pages to display all this information, then this is a *full page*. A document that shows only (1) stamp and (4) city can claim full catalog price especially if prior to 1830. Strong evidence exists that Philippine designs were the same as Cuba and Puerto Rico through 1881-82. However, Manila provisional issues are unique to the Philippines, as are certain added Manila flourishes, surcharges, overprints, Tagalog language, and signatures (references identifying signatures are for all practical purposes non-existent). Just Philippine use or identification can also claim full catalog price but judgment must be used and combined with document condition as well as the appeal of the remaining elements. Document value should be adjusted upwards or downwards based on these characteristics:

Add to listed value for—

- Pristine condition (white paper, smooth edges, very clear ink and writing)
- Spectacular use or signature
- Added surcharges and overprints

Subtract to listed value for—

- Worm holes
- Torn and missing edges
- Water damage
- Faded ink
- Mint examples (less so or not at all for very late issues and low numbered classes)
- Cut squares and top pieces

Section II—1700 to 1771

1700–1771 Rate Table	
Class	Price
1	24 Reales
2	6 Reales
3	1 Real
4	1 Cuartillo (spelled with a Q)

Table II

Table II shows four numbered classes. These rates extended back to the first biennial period of 1640-41. However, the first reported example is from the 1733-34 biennial period. Therefore, the listing that follows starts with the reign of Philip V in 1700 and ends with the 1770-71 biennial period. Three kings reigned during this rate period. I do not have access to the design used with Philip V but **Figure 1** shows the 1756-57 biennial period of Ferdinand VI. The reign of King Charles III began with the 1760-61 biennial period and is shown in the next section.

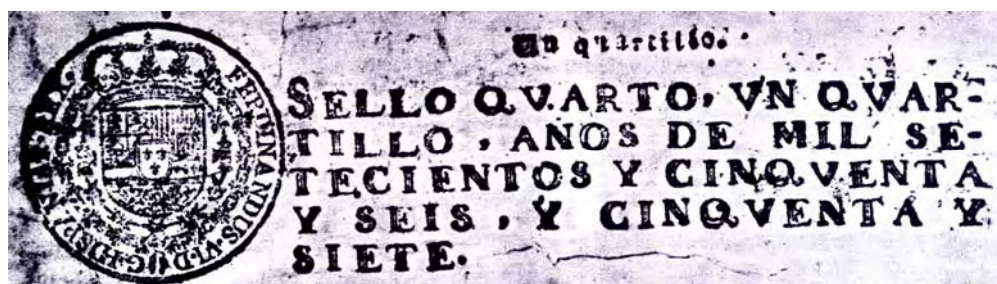
Through about 1829, the biennial was spelled out in Spanish. Sello means class plus this small key will help you translate the rest of the stamp descriptions.

anos = year	mil = 1,000 (plus, start adding)		
setecientos = 700	ochocientos = 800	treinta = 30	
cuarenta = 40	cincuenta = 50	sesenta = 60	setenta = 70
ochenta = 80	noventa = 90	primero = 1 st	segundo = 2 nd
un/uno = 1	dos = 2	tres = 3	cuatro = 4
cinco = 5	seis = 6	siete = 7	ocho = 8
nueve = 9	diez = 10	once = 11	doce = 12
trece = 13	catorce = 14	quince = 15	veiete = 20
dieci (plus seis, or siete, etc) = 16, 17, 18, and 19			
Note: The letter V can stand for either U or V, also Q can be C.			

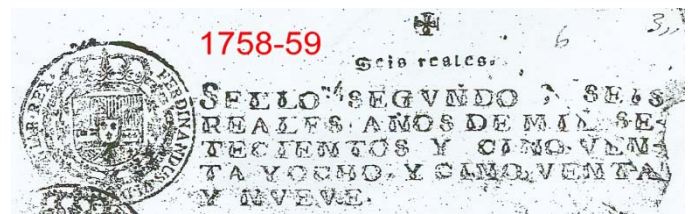
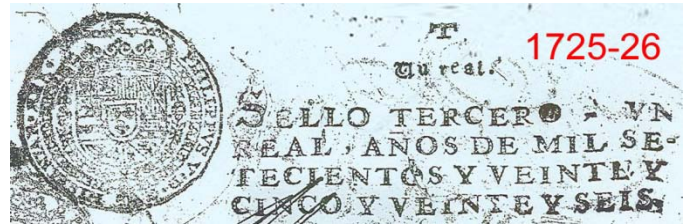
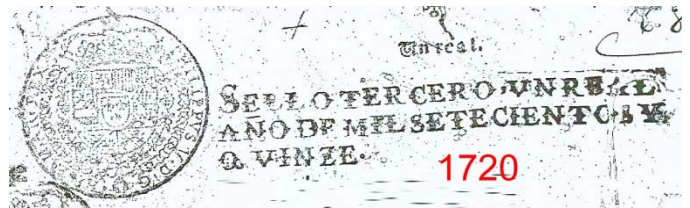
When a monarch changed in Spain, Manila was directed to surcharge all unused examples with a handstamp that validated the new reign. Since the author has not seen any of these examples, no listing is made of these surcharges. All three monarch designs are similar and poorly printed in black ink with the appearance of having been stamped with a wood block. Each has a circle with the Royal Coat of Arms surrounded with the monarch's name and titles.

You would think that each biennial period began with an even year. However, somewhere in the early history of these stamps, Madrid changed to an odd-year start. Note also that between 1747-48 and 1756-57 it reverted back to an even year start. It has been that way ever since except for certain provisional issues. **Table III** is the listing for this rate period. We show only eight examples as reported by Warren. Note that numbers are omitted to allow for new discoveries.

↓ **Figure 1. (L-79) 1756-57, Class 4, 1 Cuartillo (Madrid Ferdinand VI printing)**



1700-1771 Papel Sellado Issues		
Philip V – 1700-1746 (single years followed by biennials)		
L-6	1705, class 4, 1 Cuartillo, Black	\$750
L-13	1709, class 2, 6 Reals, Black	\$750
L-15	1710, class 3, 1 Real, Black	\$750
L-16	1710, class 4, 1 Cuartillo, Black	\$750
L-17	1711, class 1, 24 Reals, Black	\$1,000
L-19	1712, class 1, 24 Reals, Black	\$1,000
L-25	1720, class 3, 1 Real, Black	\$750
(Biennial start unknown)		
L-40	1725-26, class 1, 24 Reals, Black	–
L-41	1725-26, class 2, 6 Reals, Black	–
L-42	1725-26, class 3, 1 Real, Black	\$750
L-43	1725-26, class 4, 1 Cuartillo, Black	–
L-46	1733-34, class 3, 1 Real, Black	\$500
L-51	1737-38, class 4, 1 Cuartillo, Black	\$450
Ferdinand VI – 1747-1759 (biennial periods)		
L-65	1747-48, class 4, 1c black	\$450
L-78	1756-57, class 3, 1R, black	\$500
L-79	1756-57, class 4, 1c, black	\$450
L-80	1758-59, class 2, 5R, black	\$600
Charles III – 1760-1771 (biennial periods)		
L-83	1760-61, class 4, 1c, black	\$400
L-92	1766-67, class 4, 1c, black	\$400
L-94	1768-69, class 4, 1c, black	\$400
Red entries = new additions located in PI archives		
TABLE III		



1700-1771 Papel Sellado Issues		
Philip V – 1700-1746 (24 biennial periods)		
L-46	1733-34, class 3, 1 Real, black	\$500
L-51	1737-38, class 4, 1 cuartillo, black	\$450
Ferdinand VI – 1747-1759 (6-7 biennial periods)		
L-65	1747-48, class 4, 1c, black	\$450
L-78	1756-57, class 3, 1 Real, black	\$500
L-79	1756-57, class 4, 1c, black	\$450
Charles III – 1760-1771 (6 biennial periods)		
L-83	1760-61, class 4, 1c, black	\$400
L-92	1766-67, class 4, 1c, black	\$400
L-94	1768-69, class 4, 1c, black	\$400

Table III**Section III–1772 to 1797**

1772-1797 Rate Table	
Class	Price
1	24 Reales
2	6 Reales
3	1 Real
4	1 Cuartillo
4 Official	1 Cuartillo

Table IV

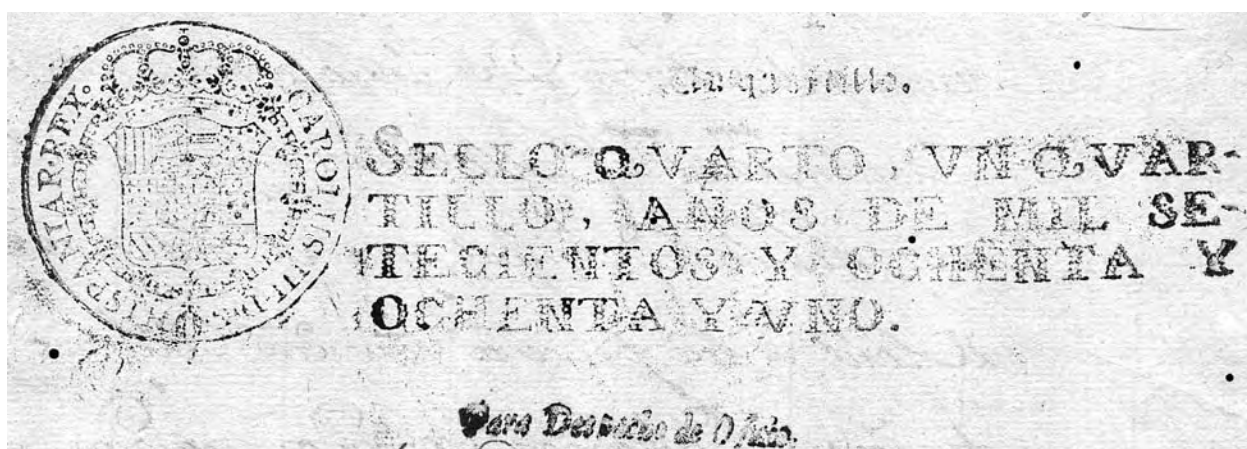
Table IV has the same classes and rates as the previous grouping except for an added Official Class 4. The latter is the same as class 4 except for an added printed line of “Para Despacho de Oficio”. In **Table V**, all 13 biennial periods are listed but we have not seen surviving examples of 1776-1777. There was a monarchy change between Charles the III and Charles the IV. The latter first noted on and placed on all 1790-91 unused stocks. Note also that no Class 1 and 2 examples have been reported either for this rate or for the previous rates, so these are not priced in these sections. These years saw a large profusion of provisional issues as Madrid could not keep up with the demand in Manila. The Madrid printings use large hollow lettering (sometimes filled) while the Manila printings are solid and smaller. The Manila coat of arms is also less distinct and has a wreath between coat of arms and outer circular inscription. All use black ink. Documents from this period are known with and without wormholes.

1772-1797 Papel Sellado Issues		
Madrid issues for all 5 classes, see Figure 2 . It is not sure if both class 4 series were in use for all 13 biennials.		
L-101	1772-73, class 1, 24 Reals, black	—
L-102	1772-73, class 2, 6 Reals, black	—
L-103	1772-73, class 3, 1 Real, black	—
L-104	1772-73, class 4, 1 Cuartillo, black	—
L-105	1772-73, class 4O, 1 Cuartillo, black	—
L-106	1774-75, class 1, 24 Reals, black	—

1772-1797 Papel Sellado Issues (Con't)		
L-107	1774-75, class 2, 6 Reals, black	—
L-108	1774-75, class 3, 1 Real, black	—
L-109	1774-75, class 4, 1 Cuartillo, black	—
L-110	1774-75, class 4O, 1 Cuartillo, black	—
L-111	1776-77, class 1, 24 Reals, black	—
L-112	1776-77, class 2, 6 Reals, black	—
L-113	1776-77, class 3, 1 Real, black	—
L-114	1776-77, class 4, 1 Cuartillo, black	—
L-115	1776-77, class 4O, 1 Cuartillo, black	—
L-116	1778-79, class 1, 24 Reals, black	—
L-117	1778-79, class 2, 6 Reals, black	—
L-118	1778-79, class 3, 1 Real, black	\$250
L-119	1778-79, class 4, 1 Cuartillo, black	—
L-120	1778-79, class 4O, 1 Cuartillo, black	—
L-121	1780-81, class 1, 24 Reals, black	—
L-122	1780-81, class 2, 6 Reals, black	—
L-123	1780-81, class 3, 1 Real, black	—
L-124	1780-81, class 4, 1 Cuartillo, black	—
L-125	1780-81, class 4O, 1 Cuartillo, black	\$250
L-126	1782-83, class 1, 24 Reals, black	—
L-127	1782-83, class 2, 6 Reals, black	—
L-128	1782-83, class 3, 1 Real, black	—
L-129	1782-83, class 4, 1 Cuartillo, black	—
L-130	1782-83, class 4O, 1 Cuartillo, black	—
L-131	1784-85, class 1, 24 Reals, black	—
L-132	1784-85, class 2, 6 Reals, black	—
L-133	1784-85, class 3, 1 Real, black	—
L-134	1784-85, class 4, 1 Cuartillo, black	—
L-135	1784-85, class 4O, 1 Cuartillo, black	—
L-136	1786-87, class 1, 24 Reals, black	—
L-137	1786-87, class 2, 6 Reals, black	—
L-138	1786-87, class 3, 1 Real, black	\$250
L-139	1786-87, class 4, 1 Cuartillo, black	\$250
L-140	1786-87, class 4O, 1 Cuartillo, black	—
L-141	1788-89, class 1, 24 Reals, black	—
L-142	1788-89, class 2, 6 Reals, black	—
L-143	1788-89, class 3, 1 Real, black	\$250
L-144	1788-89, class 4, 1 Cuartillo, black	\$250
L-145	1788-89, class 4O, 1 Cuartillo, black	\$250
L-146	1790-91, class 1, 24 Reals, black	—
L-147	1790-91, class 2, 6 Reals, black	—
L-148	1790-91, class 3, 1 Real, black	\$300
L-149	1790-91, class 4, 1 Cuartillo, black	—
L-150	1790-91, class 4O, 1 Cuartillo, black	\$200
L-151	1792-93, class 1, 24 Reals, black	—
L-152	1792-93, class 2, 6 Reals, black	—
L-153	1792-93, class 3, 1 Real, black	\$300
L-154	1792-93, class 4, 1 Cuartillo, black	—
L-155	1792-93, class 4O, 1 Cuartillo, black	—
L-156	1794-95, class 1, 24 Reals, black	—
L-157	1794-95, class 2, 6 Reals, black	—
L-158	1794-95, class 3, 1 Real, black	—
L-159	1794-95, class 4, 1 Cuartillo, black	\$200
L-160	1794-95, class 4O, 1 Cuartillo, black	—
L-161	1796-97, class 1, 24 Reals, black	—
L-162	1796-97, class 2, 6 Reals, black	—
L-163	1796-97, class 3, 1 Real, black	—
L-164	1796-97, class 4, 1 Cuartillo, black	\$200
L-165	1796-97, class 4O, 1 Cuartillo, black	—

1772-1797 Papel Sellado Issues (Con't)		
Manila Provisional issues of two types. The first type is for single years from 1773 to 1788 (and perhaps later) for the Official 4 th class, Figure 3 . The second type is only known for biennial 1796-97, class 3, Figure 4 .		
L-166	1773, class 4O, 1 Cuartillo, black	\$250
L-167	1774, class 4O, 1 Cuartillo, black	\$250
L-168	1775, class 4O, 1 Cuartillo, black	—
L-169	1776, class 4O, 1 Cuartillo, black	—
L-170	1777, class 4O, 1 Cuartillo, black	—
L-171	1778, class 4O, 1 Cuartillo, black	\$250
L-172	1779, class 4O, 1 Cuartillo, black	—
L-173	1780, class 4O, 1 Cuartillo, black	—
L-174	1781, class 4O, 1 Cuartillo, black	—
L-175	1782, class 4O, 1 Cuartillo, black	\$250

1772-1797 Papel Sellado Issues (Con't)		
L-176	1783, class 4O, 1 Cuartillo, black	\$250
L-177	1784, class 4O, 1 Cuartillo, black	\$250
L-178	1785, class 4O, 1 Cuartillo, black	—
L-179	1786, class 4O, 1 Cuartillo, black	\$250
L-180	1787, class 4O, 1 Cuartillo, black	—
L-181	1788, class 4O, 1 Cuartillo, black	\$250
L-189	1796-97, class 3, 1 Real, black	\$250
Manila surcharge added for reign of Charles IV, Figure 5 .		
L-191	1790-91, class 1, 24 Reals, black (on L-146)	—
L-192	1790-91, class 2, 6 Reals, black (on L-147)	—
L-193	1790-91, class 3, 1 Real, black (on L-148)	\$350
L-194	1790-91, class 4, 1c, black (on L-149)	—
L-195	1790-91, class 4O, 1 c, black (on L-150)	—
Table V		

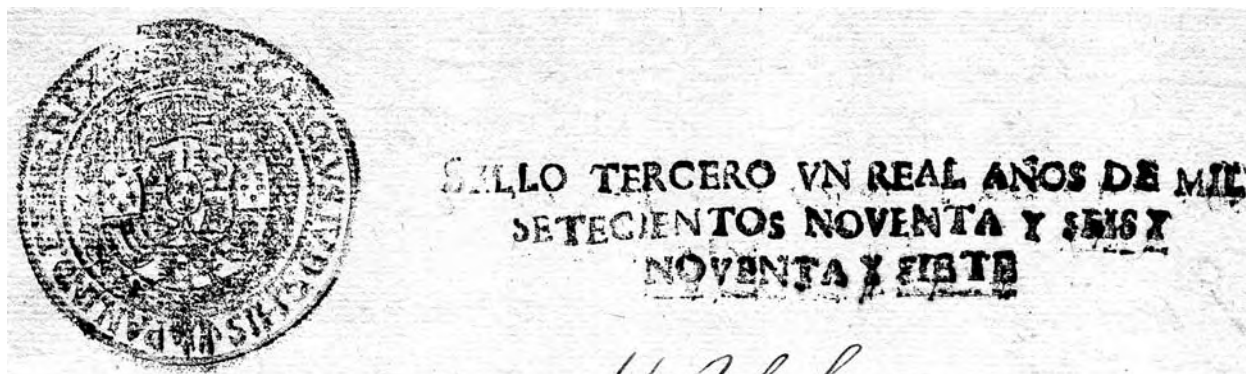


↑ Figure 2. (L-125) 1780-81, Class 4 Official, 1 Cuartillo



← Figure 3. (L-175) 1782, Class 4, (Manila Provision, 1 Cuartillo)

↓ Figure 4. (L-189) 1796-97, Class 3, 1 Real (Manila Provisional)



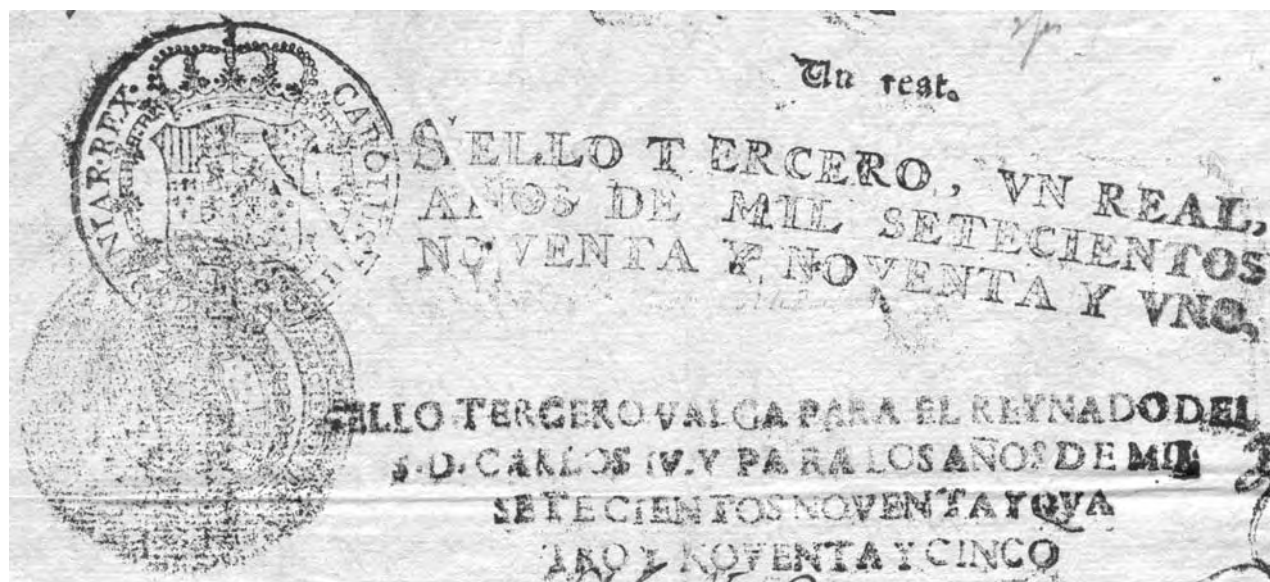


Figure 5. (L-193) Madrid 1790-91, Class 3, 1 Real with dual Manila surcharge for Charles IV Reign and for the 1794-95 biennial (includes coat of arms seal), rather late biennial validation.

Section IV—1798 to 1829

1798-1829 Rate Table	
Class	Price
1	48 Reales
2	12 Reales
3	2 Reales
4	1 Cuartillo
4 Official	1 Cuartillo
Poor (Pobres)	1 Cuartillo

Table VI

Table VI shows the rates for the next 16 biennial periods. The rates doubled for classes 1, 2, and 3. The Official Class 4 marked “Despacho de Oficio” and the new Poor Class, both from Madrid, are unknown (numbers L-265 to L-280 are reserved if any are found). However, Manila produced official class 4 provisionals using three designs. Examples are shown of each design and in **Table VII**:

Provisional Types			
Type	“Sello Quarto” Printed	Has Value Printed	Official Marking
I	Yes	No	Para Despacho de Oficio
II	No	No	DE OFICIO
III	Yes	Yes	None

Table VII

Madrid changed designs during this rate period with the 1826-1827 biennial, see next section for design

descriptions and **Table VIII** for listings. All printings use black ink and show improvement in printing quality starting in 1813.

At the end of this rate period (our examples start in 1834-35), three flourishes (rubrica) identify provisional-applied biennial validation stamps with each flourish representing a Manila official. The next section has examples. These flourishes also identify a document originating from the Philippines.

There are two major varieties. The 1810-1811 biennial can have a surcharge for Ferdinand VII's reign. In 1820, Spain adopted a Constitution limiting some of the king's powers. The 1820-1821 biennial papers can have a handstamp attesting to the Constitution of March 9, 1820. The circular stamp starting 1822-1823 contains abbreviations for both the king's name and the word “constitution”.

1798-1829 Papel Sellado Issues		
Madrid issues for classes 1 to 4, see Figure 6 & 7 .		
L-201	1798-99, class 1, 48 Reals, black	—
L-202	1798-99, class 2, 12 Reals, black	—
L-203	1798-99, class 3, 2 Reals, black	\$150
L-204	1798-99, class 4, 1 Cuartillo, black	\$150
L-205	1800-01, class 1, 48 Reals, black	—
L-206	1800-01, class 2, 12 Reals, black	—
L-207	1800-01, class 3, 2 Reals, black	\$150
L-208	1800-01, class 4, 1 Cuartillo, black	—
L-209	1802-03, class 1, 48 Reals, black	—
L-210	1802-03, class 2, 12 Reals, black	—
L-211	1802-03, class 3, 2 Reals, black	\$150
L-212	1802-03, class 4, 1 Cuartillo, black	\$150
L-213	1804-05, class 1, 48 Reals, black	—
L-214	1804-05, class 2, 12 Reals, black	—
L-215	1804-05, class 3, 2 Reals, black	\$155
L-216	1804-05, class 4, 1 Cuartillo, black	\$150

1798-1829 Papel Sellado Issues (Con't)		
L-217	1806-07, class 1, 48 Reals, black	—
L-218	1806-07, class 2, 12 Reals, black	—
L-219	1806-07, class 3, 2 Reals, black	—
L-220	1806-07, class 4, 1 Cuartillo, black	—
L-221	1808-09, class 1, 48 Reals, black	—
L-222	1808-09, class 2, 12 Reals, black	—
L-223	1808-09, class 3, 2 Reals, black	—
L-224	1808-09, class 4, 1 Cuartillo, black	\$150
L-225	1810-11, class 1, 48 Reals, black	—
L-226	1810-11, class 2, 12 Reals, black	arc
L-227	1810-11, class 3, 2 Reals, black	\$150
L-228	1810-11, class 4, 1 Cuartillo, black	\$150
L-229	1812-13, class 1, 48 Reals, black	—
L-230	1812-13, class 2, 12 Reals, black	—
L-231	1812-13, class 3, 2 Reals, black	—
L-232	1812-13, class 4, 1 Cuartillo, black	—
L-233	1814-15, class 1, 48 Reals, black	—
L-234	1814-15, class 2, 12 Reals, black	—
L-235	1814-15, class 3, 2 Reals, black	—
L-236	1814-15, class 4, 1 Cuartillo, black	—
L-237	1816-17, class 1, 48 Reals, black	—
L-238	1816-17, class 2, 12 Reals, black	—
L-239	1816-17, class 3, 2 Reals, black	—
L-240	1816-17, class 4, 1 Cuartillo, black	—
L-241	1818-19, class 1, 48 Reals, black	—
L-242	1818-19, class 2, 12 Reals, black	—
L-243	1818-19, class 3, 2 Reals, black	—
L-244	1818-19, class 4, 1 Cuartillo, black	—
L-245	1820-21, class 1, 48 Reals, black	—
L-246	1820-21, class 2, 12 Reals, black	—
L-247	1820-21, class 3, 2 Reals, black	—
L-248	1820-21, class 4, 1 Cuartillo, black	—
L-249	1822-23, class 1, 48 Reals, black	—
L-250	1822-23, class 2, 12 Reals, black	—
L-251	1822-23, class 3, 2 Reals, black	—
L-252	1822-23, class 4, 1 Cuartillo, black	\$150
L-253	1824-25, class 1, 48 Reals, black	—
L-254	1824-25, class 2, 12 Reals, black	—
L-255	1824-25, class 3, 2 Reals, black	\$150
L-256	1824-25, class 4, 1 Cuartillo, black	—
L-257	1826-27, class 1, 48 Reals, black	—
L-258	1826-27, class 2, 12 Reals, black	—
L-259	1826-27, class 3, 2 Reals, black	\$150
L-260	1826-27, class 4, 1 Cuartillo, black	\$150
L-261	1828-29, class 1, 48 Reals, black	—
L-262	1828-29, class 2, 12 Reals, black	arc
L-263	1828-29, class 3, 2 Reals, black	—
L-264	1828-29, class 4, 1 Cuartillo, black	—
Manila Provisional Type I, no value with “Para Despacho de Oficio”, see Figure 8 . Odd and even starting biennials.		
L-281	1801-02, class 4, (1 Cuartillo), black	\$100
L-282	1802-03, class 4, (1 Cuartillo), black	\$100
L-283	1803-04, class 4, (1 Cuartillo), black	\$100
L-284	1804-05, class 4, (1 Cuartillo), black	—
L-285	1805-06, class 4, (1 Cuartillo), black	—
L-286	1807-08, class 4, (1 Cuartillo), black	\$100
L-287	1809-10, class 4, (1 Cuartillo), black	\$100
L-288	1811-12, class 4, (1 Cuartillo), black	\$100
L-289	1812-13, class 4, (1 Cuartillo), black	\$100
L-290	1814-15, class 4, (1 Cuartillo), black	\$100
L-291	1816-17, class 4, (1 Cuartillo), black	—
L-292	1818-19, class 4, (1 Cuartillo), black	\$100
L-293	1820-21, class 4, (1 Cuartillo), black	—

Manila Provisional Type II, marked only DE OFICIO, odd and even year biennials, see Figure 9 .		
L-294	1816-17, (class 4, 1 Cuartillo), black	\$100
L-295	1817-18, (class 4, 1 Cuartillo), black	\$100
L-296	1818-19, (class 4, 1 Cuartillo), black	—
L-297	1820-21, (class 4, 1 Cuartillo), black	\$100
L-298	1822-23, (class 4, 1 Cuartillo), black	\$100
L-299	1824-25, (class 4, 1 Cuartillo), black	\$100
L-300	1826-27, (class 4, 1 Cuartillo), black	\$100
L-301	1828-29, (class 4, 1 Cuartillo), black	\$100
Manila Provisional Type III, with “Un Cuartillo” and “Sello Qvarto”, even year biennials, see Figure 10 .		
L-305	1810-11, class 4 (official), 1 cuartillo, black	\$100
L-306	1812-13, class 4 (official), 1 cuartillo, black	arc
L-307	1814-15, class 4 (official), 1 cuartillo, black	—
L-308	1816-17, class 4 (official), 1 cuartillo, black	—
L-309	1818-19, class 4 (official), 1 cuartillo, black	\$100
L-310	1820-21, class 4 (official), 1 cuartillo, black	\$100
L-311	1822-23, class 4 (official), 1 cuartillo, black	—
L-312	1824-25, class 4 (official), 1 cuartillo, black	\$100
Validation stamps for King Ferdinand V II's reign, see Figure 11 .		
L-320	1804-05, class 4, 1 Cuartillo, black (on L-216)	\$125
L-330	1810-11, class 1, 48 Reals, black	—
L-331	1810-11, class 2, 12 Reals, black	—
L-332	1810-11, class 3, 2 Reals, black	—
L-333	1810-11, class 4, 1 cuartillo, black (on L-305)	\$150
L-334	1810-11, class 4O, 1 cuartillo, black	—
Validation stamps for March 9, 1820 Constitution, see Figure 10 .		
L-340	1818-19, class 4 (O), 1c, black (on L-309)	\$150
L-341	1818-19, class 1, 48 Reals, black	—
L-342	1818-19, class 2, 12 Reals, black	—
L-343	1818-19, class 3, 2 Reals, black	—
L-344	1818-19, class 4, 1 Cuartillo, black	—
L-345	1820-21, class 4 (O), 1c, black (on L-310)	\$150
L-346	1820-21, class 1, 48 Reals, black	—
L-347	1820-21, class 2, 12 Reals, black	—
L-348	1820-21, class 3, 2 Reals, black	—
L-349	1820-21, class 4, 1 Cuartillo, black	—

Table VIII

Stamp Kings and Queen

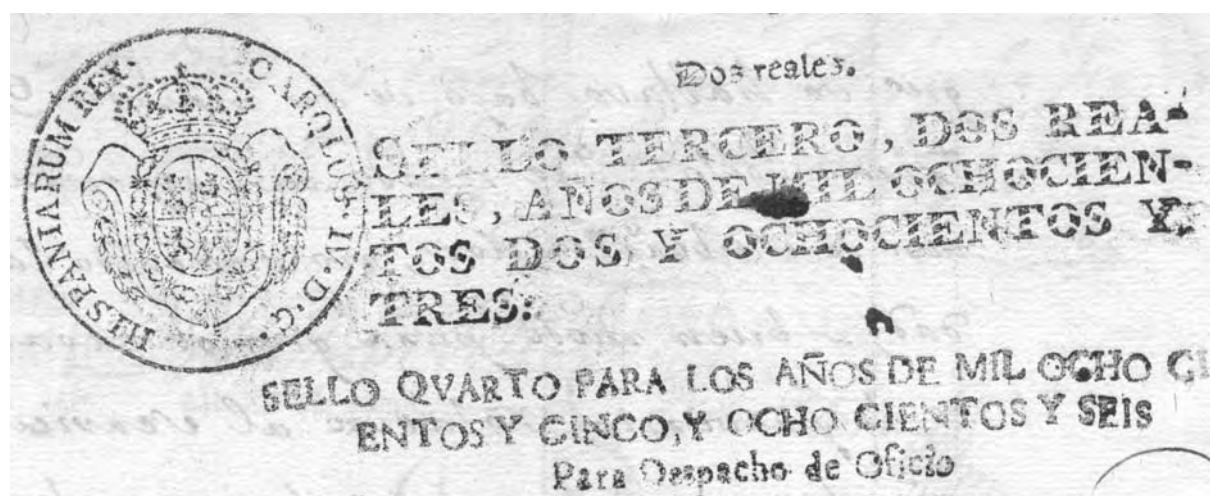
These monarch's names surround the Royal Coat of Arms in the stamp design from 1700 to 1845. Queen Isabel II's name did not appear starting with the 1846-1847 biennial.

Philip V	1700-1746
Ferdinand VI	1746-1759
Charles III	1759-1788
Charles IV	1788-1808
Ferdinand VII	1808-1833
Isabel II	1833-1868

March 9, 1820 Constitution

First marked by surcharge (various types) and then incorporated into the circular inscription surrounding the coat of arms. The words Ferdinand and Constitution sometimes abbreviated as well as “Constitutional Monarchæ” used

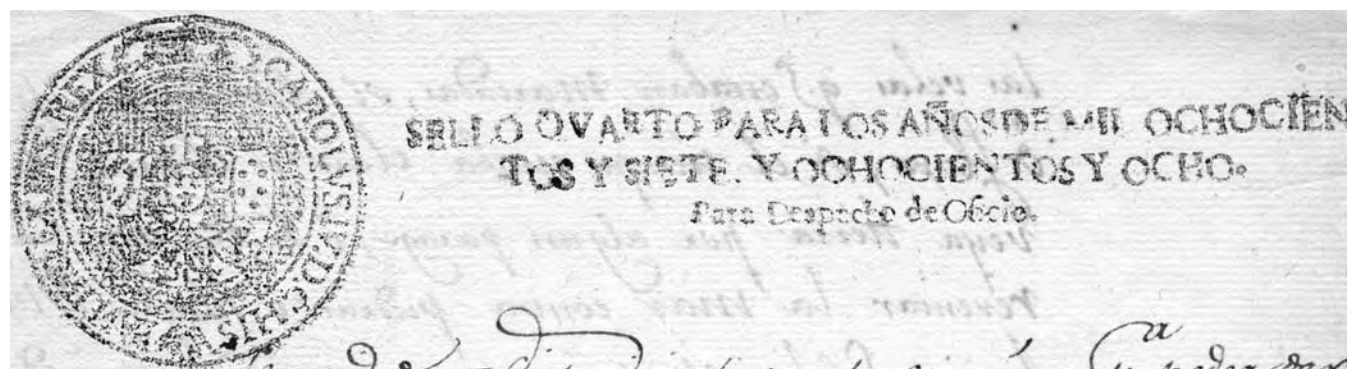
Add L-228A, 28B, 28C, & 28D for 1811-12 biennial



↑Figure 6. (L-211) 1802-03 with Manila surcharge changing class from 3 to 4 and biennial to 1805-06



←Figure 7. (L-260) 1826-27,
Class 4, 1 Cuartillo



**↓Figure 8. (L-286) Manila Type I,
1807-08, Class 4, 1 Cuartillo**

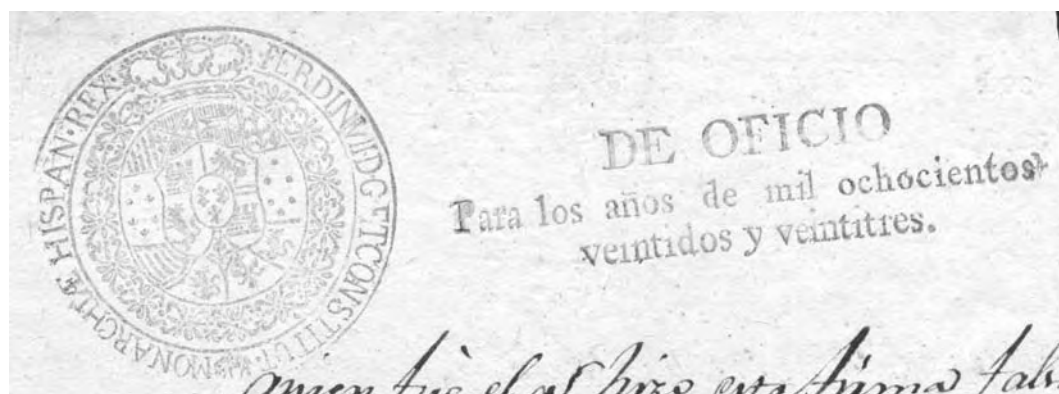


Figure 9. (L-298) Manila Type II, 1822-23, Class 4, 1 Cuartillo
(Note King and attestation abbreviations within circle)



Figure 10. (L-345 on L-310) Manila Type III, 1820-21, Class 4, 1 Cuartillo (March 9, 1820 Constitution attestation surcharge, one of several types)

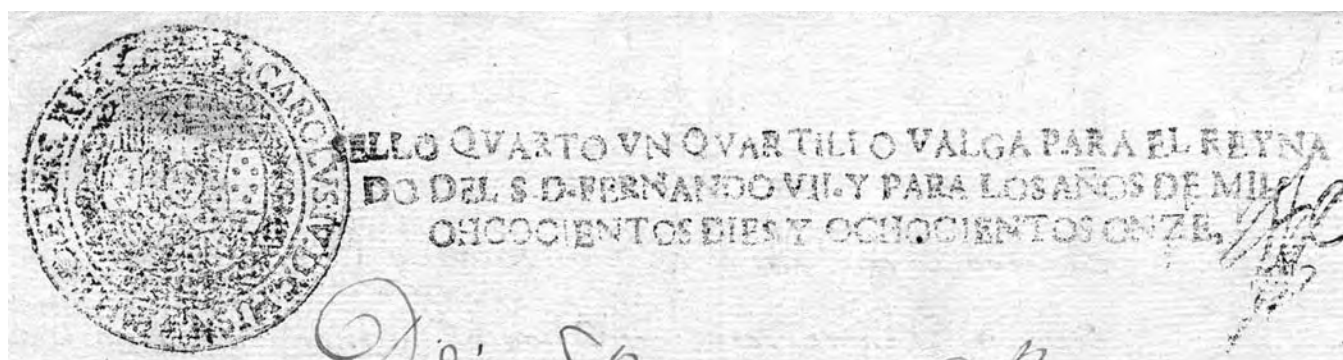


Figure 11. (L-333) Manila Type III, 1810-11, Class 4, 1 Cuartillo (on a special version of L-305) (King Ferdinand VII surcharge)

Section V—1830-1867

1830-1867 Rate Table	
Class	Price
Illustrious	64 Reales
1	48 Reales
2	12 Reales
3	2 Reales
4 Official	1 Cuartillo
Poor	1 Cuartillo or (=) 5 Cuartos

Table IX

In 1830, Spain added the illustrious (ilustres) class for appointments and certain certificates executed by civil, church, and military officials. Such appointments included positions exceeding a 500 peso annual salary and certificates recording sums over 3,000 pesos. **Table IX** shows this new rate (abbreviated "I") along with those that did not change.

Two basic design changes, one reign change, embossed seals, and the start of color characterize this rate period. Only 5 of 19 biennials have known provisional printings. The abbreviation for the 1820

constitution was initially dropped from the stamp. As early as 1832, two embossed seals were added left and right of the stamp design. Through 1835, the right seal contained the portrait of Queen Isabel II and the left seal her coat-of-arms. In 1836, Madrid reversed the seal locations. In 1846, only the monarch's Coat of Arms seal was used, a circle about 1 1/2 inches positioned to the left of the stamp (see Figure 12). The listings are in **Table X**.



Figure 12. Embossed Seal.

Manila overprints to extend Madrid papers for new biennials are more numerous. We have seen examples starting in 1834-35. These additions also include three flourishes for three officials. Each flourish is a handstamp. **Figures 13 and 14** show two sets of these flourishes from documents from the 1834-35 biennial.



Figure 13. Flourishes from 1834-35 Manila Surchage

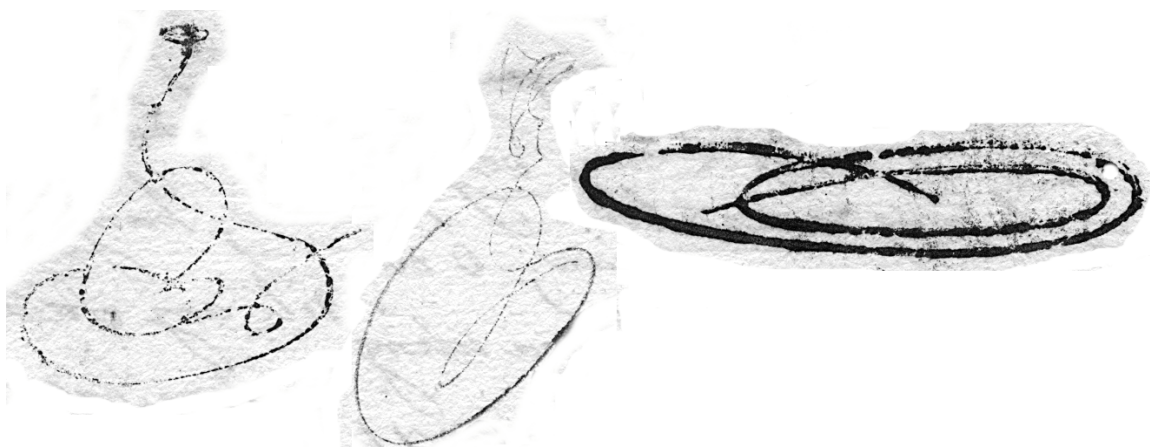


Figure 14. Flourishes from 1834-35 Manila Surchage

1830-1867 Papel Sellado Issues		
8 Madrid biennial issues for all 6 classes. A three part design using Arabic numbers for the biennial, all different (see Figures 15 to 22). The abbreviation for the 1820 constitution was restored for three biennials between 1840 and 1845.		
L-351	1830-31, class I, 64 Reals, black	—
L-352	1830-31, class 1, 48 Reals, black	—
L-353	1830-31, class 2, 12 Reals, black	arc
L-354	1830-31, class 3, 2 Reals, black	\$75
L-355	1830-31, class 4O, 1 Cuartillo, black	—
L-356	1830-31, class P, 1 Cuartillo, black	—
L-357	1832-33, class I, 64 Reals, black	—
L-358	1832-33, class 1, 48 Reals, black	—
L-359	1832-33, class 2, 12 Reals, black	arc
L-360	1832-33, class 3, 2 Reals, black	\$75
L-361	1832-33, class 4O, 1 Cuartillo, black	\$75
L-362	1832-33, class P, 1 Cuartillo, black	—
L-363	1834-35, class I, 64 Reals, black	—
L-364	1834-35, class 1, 48 Reals, black	—
L-365	1834-35, class 2, 12 Reals, black	—
L-366	1834-35, class 3, 2 Reals, black	\$75
L-367	1834-35, class 4O, 1 Cuartillo, black	\$75
L-368	1834-35, class P, 1 Cuartillo, black	\$75
L-369	1836-37, class I, 64 Reals, black	—
L-370	1836-37, class 1, 48 Reals, black	—
L-371	1836-37, class 2, 12 Reals, black	—
L-372	1836-37, class 3, 2 Reals, black	\$75
L-373	1836-37, class 4O, 1 Cuartillo, black	\$75
L-374	1836-37, class P, 1 Cuartillo, black	\$75
L-375	1838-39, class I, 64 Reals, black	—
L-376	1838-39, class 1, 48 Reals, black	—
L-377	1838-39, class 2, 12 Reals, black	—

L-378	1838-39, class 3, 2 Reals, black	—
L-379	1838-39, class 4O, 1 Cuartillo, black	\$75
L-380	1838-39, class P, 1 Cuartillo, black	\$75
L-381	1840-41, class I, 64 Reals, black	—
L-382	1840-41, class 1, 48 Reals, black	arc
L-383	1840-41, class 2, 12 Reals, black	—
L-384	1840-41, class 3, 2 Reals, black	\$75
L-385	1840-41, class 4O, 1 Cuartillo, black	\$75
L-386	1840-41, class P, 1 Cuartillo, black	\$75
L-387	1842-43, class I, 64 Reals, black	—
L-388	1842-43, class 1, 48 Reals, black	—
L-389	1842-43, class 2, 12 Reals, black	arc
L-390	1842-43, class 3, 2 Reals, black	—
L-391	1842-43, class 4O, 1 Cuartillo, black	\$75
L-392	1842-43, class P, 1 Cuartillo, black	\$75
L-393	1844-45, class I, 64 Reals, black	arc
L-394	1844-45, class 1, 48 Reals, black	—
L-395	1844-45, class 2, 12 Reals, black	—
L-396	1844-45, class 3, 2 Reals, black	\$75
L-397	1844-45, class 4O, 1 Cuartillo, black	\$75
L-398	1844-45, class P, 1 Cuartillo, black	—
Validation stamps for Queen Isabel II's reign, see Figure 23 .		
L-400	1834-35, class I, 64 Reals, black (on L-363)	—
L-401	1834-35, class 1, 48 Reals, black (on L-364)	—
L-402	1834-35, class 2, 12 Reals, black (on L-365)	—
L-403	1834-35, class 3, 2 Reals, black (on L-366)	—
L-404	1834-35, class 4O, 1 Cuartillo, black (on L-367)	\$125
L-405	1834-35, class P, 1 Cuartillo, black (on L-368)	\$125
Manila Provisional special design, see Figure 24 .		
L-406	1844-45, class P, 1 Cuartillo, black	\$75

11 Madrid biennial issues for all 6 classes. Design is a circle with an allegorical figure of a seated lady facing either left or right. This lady design change with some biennials and classes (see Figures 25 to 34) for samples. Embossed seal left of stamp. In 1856, Madrid applied different colors to the illustrious, 1, 2, and 3 classes; official and poor classes stay black.		
L-407	1846-47, class I, 64 Reals, black	—
L-408	1846-47, class 1, 48 Reals, black	—
L-409	1846-47, class 2, 12 Reals, black	—
L-410	1846-47, class 3, 2 Reals, black	—
L-411	1846-47, class 4O, 1 Cuartillo, black	\$75
L-412	1846-47, class P, 1 Cuartillo, black	\$75
L-413	1848-49, class I, 64 Reals, black	—
L-414	1848-49, class 1, 48 Reals, black	—
L-415	1848-49, class 2, 12 Reals, black	—
L-416	1848-49, class 3, 2 Reals, black	\$75
L-417	1848-49, class 4O, 1 Cuartillo, black	\$75
L-418	1848-49, class P, 1 Cuartillo, black	\$75
L-419	1850-51, class I, 64 Reals, black	—
L-420	1850-51, class 1, 48 Reals, black	—
L-421	1850-51, class 2, 12 Reals, black	\$150
L-422	1850-51, class 3, 2 Reals, black	\$65
L-423	1850-51, class 4O, 1 Cuartillo, black	\$50
L-424	1850-51, class P, 1 Cuartillo, black	\$50
L-425	1852-53, class I, 64 Reals, black	—
L-426	1852-53, class 1, 48 Reals, black	—
L-427	1852-53, class 2, 12 Reals, black	—
L-428	1852-53, class 3, 2 Reals, black	—
L-429	1852-53, class 4O, 1 Cuartillo, black	\$50
L-430	1852-53, class P, 1 Cuartillo, black	\$50
L-431	1854-55, class I, 64 Reals, black	\$300
L-432	1854-55, class 1, 48 Reals, black	—
L-433	1854-55, class 2, 12 Reals, black	\$150
L-434	1854-55, class 3, 2 Reals, black	\$65
L-435	1854-55, class 4O, 1 Cuartillo, black	\$50
L-436	1854-55, class P, 1 Cuartillo, black	\$50
L-437	1856-57, class I, 64 Reals	—
L-438	1856-57, class 1, 48 Reals	—
L-439	1856-57, class 2, 12 Reals	—
L-440	1856-57, class 3, 2 Reals, blue-green	\$65
L-441	1856-57, class 4O, 1 Cuartillo, black	\$50
L-442	1856-57, class P, 1 Cuartillo, black	\$50
L-443	1858-59, class I, 64 Reals,	—
L-444	1858-59, class 1, 48 Reals	—
L-445	1858-59, class 2, 12 Reals	—
L-446	1858-59, class 3, 2 Reals, green	\$65
L-447	1858-59, class 4O, 1 Cuartillo, black	\$50
L-448	1858-59, class P, 1 Cuartillo, black	\$50
L-449	1860-61, class I, 64 Reals	—
L-450	1860-61, class 1, 48 Reals	—
L-451	1860-61, class 2, 12 Reals, light brown	\$150
L-452	1860-61, class 3, 2 Reals, blue-green	\$65
L-453	1860-61, class 4O, 1 Cuartillo, black	\$50
L-454	1860-61, class P, 1 Cuartillo, black	\$50
L-455	1862-63, class I, 64 Reals	—
L-456	1862-63, class 1, 48 Reals	—
L-457	1862-63, class 2, 12 Reals orange	---
L-458	1862-63, class 3, 2 Reals, blue-green	\$65
L-459	1862-63, class 4O, 1 Cuartillo, black	\$50
L-460	1862-63, class P, 1 Cuartillo, black	\$50
L-461	1864-65, class I, 64 Reals	—
L-462	1864-65, class 1, 48 Reals	—
L-463	1864-65, class 2, 12 Reals, black	\$150
L-464	1864-65, class 3, 2 Reals, red	\$65

L-465	1864-65, class 4O, 1 Cuartillo, black	\$50
L-466	1864-65, class P, 1 Cuartillo, black	\$50
L-467	1866-67, class 1, 64 Reals red	---
L-468	1866-67, class 1, 48 Reals	—
L-469	1866-67, class 2, 12 Reals blue	—
L-470	1866-67, class 3, 2 Reals, green	\$65
L-471	1866-67, class 4O, 1 Cuartillo, black	—
L-472	1866-67, class P, 1 Cuartillo, black	\$50
The first of 3 unique Manila provisional designs. The period between 1853 and 1859 saw shortages of Madrid issues. Figure 35 shows a document top with 2 surcharges, the last for a 3-year period versus a biennial. Type I design, see Figure 36 . Known for 1 single year and 2 biennials.		
L-475	1853, class P, 5 Cuartos, black	\$50
L-479	1856-57, class P, 5 Cuartos, black	\$50
L-480	1858-59, class 4O, 5 Cuartos, black	\$50
L-481	1858-59, class P, 5 Cuartos, black	\$50
Manila provisional Type II design, see Figure 37 . Known for 3 biennials.		
L-483	1854-55, class P, 5 Cuartos, black	\$50
L-484	1856-57, class 4O, 5 Cuartos, black	\$50
L-485	1858-59, class 2, 12 Reals, black	\$150
L-486	1858-59, class 3, 2 Reals, green	\$65
L-487	1858-59, class 4O, 5 Cuartos, black	\$50
Manila provisional Type III design, see Figure 38 . Known for 1 biennial.		
L-490	1858-59, class P, 5 Cuartos, black	\$50

Table X



Figure 25. L-411



Figure 26. L-416



Figure 27. L-421



Figure 28. L-431

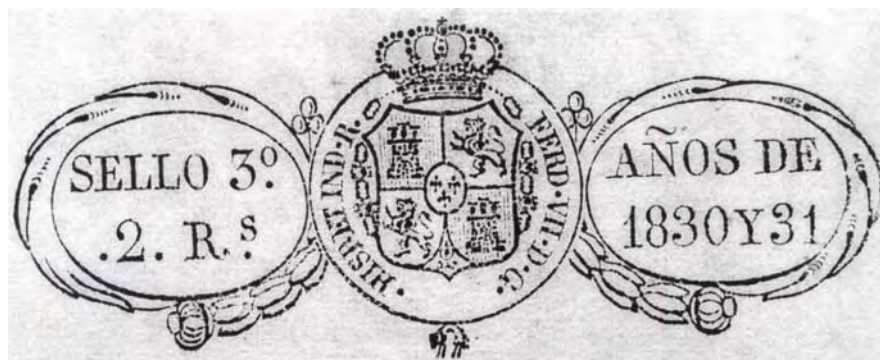


Figure 15. L- 354 (Madrid)

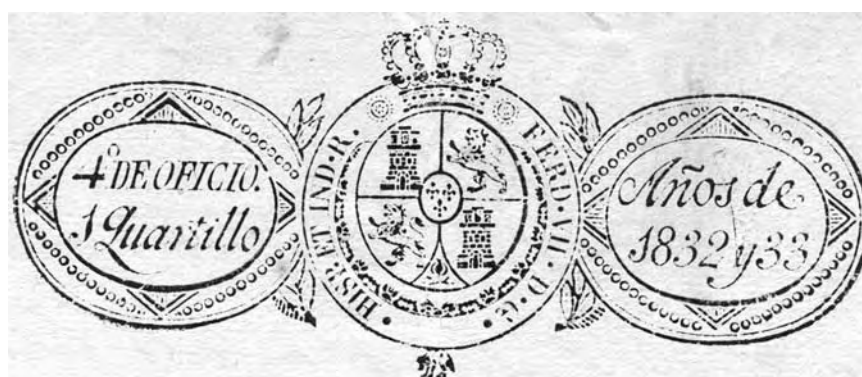


Figure 16. L-361 (Madrid)



Figure 17. L-368 (Madrid)



Figure 18. L-374 (Madrid)



Figure 19. L-380 (Madrid)

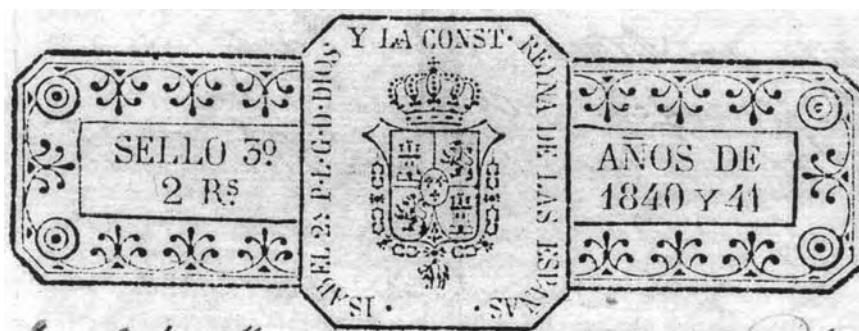


Figure 20. L-384 (Madrid)

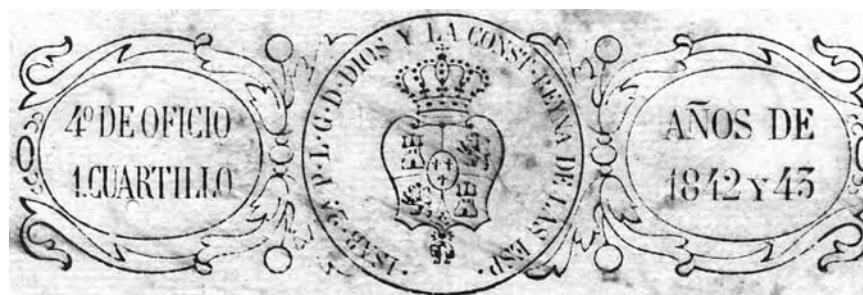


Figure 21. L-391 (Madrid)



Figure 22. L-397 (Madrid)

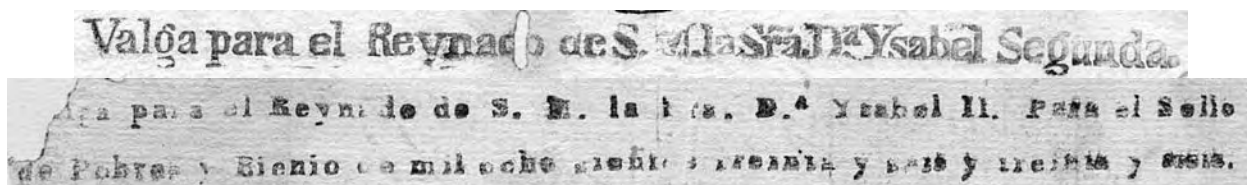


Figure 23. [top] Validated for Queen Isabel II's Reign
[bottom] Validated for Queen Isabel II's Reign and as Poor Class for biennial 1836-37

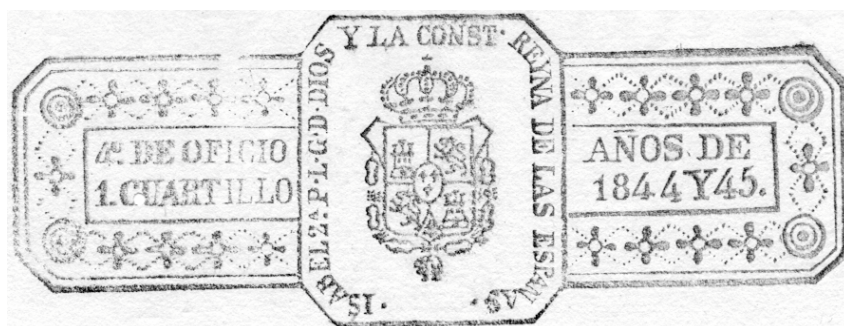


Figure 24. L-406 (Manila provisional)



Figure 29. L-451



Figure 30. L-452



Figure 31. L-453



Figure 32. L-464



Figure 33. L-470



Figure 33A. L-467



Figure 33B. L-469



Figure 34. L-472



Figure 35. [cropped L-416] Manila validations (top) for 1851 and 1852 with 3 printed flourishes and (bottom) for the official 4th class during 1853, 1854, and 1855 [flourishes below not shown].



Figure 36. L-475 (Manila Type I Provisional), also biennials 1856-7 [P] & 1858-9 [O, P]



Figure 37. L-483 (Manila Type II Provisional), also biennials 1856-7 [P] & 1858-9 [2, 3, O]



Figure 38. L-490 (Manila Type III Provisional) only reported biennial & class

Section VI—1868 to 1871

Spain directed the Escudo to be the monetary unit in the Philippines for two biennials. **Table XI** shows these rates for six classes. From the Illustrious to the 3rd Class, the listed rates are equivalent to the previous period. The Official and poor classes would equate to

6.25 centimos but this was reduced to 5c for convenience. **Table XII** contains the listings.

1868-1871 Rate Table	
Class	Price
Illustrious	16 Escudos
1	12 Escudos
2	3 Escudos
3	50 Centimos
4 Official	5 Centimos
Poor	5 Centimos
Table XI	

1868-1871 Papel Sellado Issues		
Figures 39 to 44 show these Madrid designs for these issues. Note the embossed coat of arms within the oval that is common to all designs.		
L-493	1868-69, class I, 16 Escudos	—
L-494	1868-69, class 1, 12 Escudos	—
L-495	1868-69, class 2, 3 Escudos	—
L-496	1868-69, class 3, 50 Centimos, blue	\$60
L-497	1868-69, class 4O, 5 Centimos, blue	\$40
L-498	1868-69, class P, 5 Centimos, blue	\$40
L-499	1870-71, class I, 16 Escudos, blue-green	\$300
L-500	1870-71, class 1, 12 Escudos	—
L-501	1870-71, class 2, 3 Escudos, blue-green	\$100
L-502	1870-71, class 3, 50 Centimos, green	\$60
L-503	1870-71, class 4O, 5 Centimos, green	\$40
L-504	1870-71, class P, 5 Centimos, blue-green	\$40

In 1868 a revolution deposed Queen Isabel II. The Revolutionary Committee required existing stamps be surcharged HABILITADO POR LA NACION or Validated for the Republic. Unused 1868-1869 paper was so handstamped. See **Figure 45**, for this 3-line surcharge (the quality never gets any better than this and is usually poorer).

L-505	1868-69, class I, 16 Escudos (on L-493)	\$450
L-506	1868-69, class 1, 12 Escudos (on L-494)	—
L-507	1868-69, class 2, 3 Escudos (on L-495)	\$150
L-508	1868-69, class 3, 50 Centimos, bl (on L-496)	\$85
L-509	1868-69, class 4O, 5 Centimos, bl (on L-497)	\$60
L-510	1868-69, class P, 5 Centimos, bl (on L-498)	\$60

Table XII



Figure 45. L-505 (on L-493)

Section VII—1868 to 1871

For this rate period (**Table XIII**), the Peseta became the monetary unit of the Philippines. The rates basically did not change just the monetary unit (the official and poor classes were rounded down $\frac{1}{2}$ centimos). The Philippines only used the Peseta designation for these 3 biennial periods. **Table XIV** shows the listings.



Figure 39. L-496

Figure 40. L-509 (on L-497)
(also Class P)

Figure 41. L-499



Figure 42. L-501

Figure 43. L-502
(also 1868-69 = 2)Figure 44. L-504
(also class O)

1872-1877 Rate Table

Class	Price
Illustrious	40 Pesetas
1	30 Pesetas
2	7 Pesetas 50c
3	1 Peseta 25c
4 Official	12 Centimos
Poor	12 Centimos

Table XIII

1872-1877 Papel Sellado Issues

The basic design size and style continued. **Figures 46 to 52** show some examples (those in parentheses share the same design). Queen Isabel II's coat-of-arms again embossed within the oval (Republic short lived).

L-515	1872-73, class I, 40 Pesetas, light purple	\$300
L-516	1872-73, class 1, 30 Pesetas	—
L-517	1872-73, class 2, 7 Pesetas 50c, ultramarine	\$100
L-518	1872-73, class 3, 1 Peseta 25c, black	\$60
L-519	1872-73, class 4O, 12 Centimos, black	\$40
L-520	1872-73, class P, 12 Centimos, black	\$40
L-521	1874-75, class I, 40 Pesetas	—
L-522	1874-75, class 1, 30 Pesetas	—
L-523	1874-75, class 2, 7 Pesetas 50 Centimos	—
L-524	1874-75, class 3, 1 Peseta 25c, black	\$60
L-525	1874-75, class 4O, 12 Centimos, black	\$40
L-526	1874-75, class P, 12 Centimos	\$40
L-527	1876-77, class I, 40 Pesetas, dark pink	\$300
L-528	1876-77, class 1, 30 Pesetas	—
L-529	1876-77, class 2, 7 Pesetas 50c, gray	\$100
L-530	1876-77, class 3, 1 Peseta 25c, black	\$60
L-531	1876-77, class 4O, 12 Centimos, black	\$40
L-532	1876-77, class P, 12 Centimos, black	\$40

Table XIV



Figure 46. L-518
(also I,2 & 74-5 = 3,O,P)



Figure 47. L-520
(also class O)



Figure 48. L-525
(also classes P, 3)



Figure 49. L-527



Figure 50. L-529



Figure 51. L-530



Figure 52. L-531 (also class P)

Section VIII—1878 to 1887

For these five biennial periods, Manila returned to the Peso, which was based on Mexican currency. This currency remained for the duration of the Spanish era. One Peso equaled 8 Reals de Plata and rates are equivalent to former rates between 1830 and 1871. 10 milesimas equal 1 centimos. By 1884, the designs were unique to the Philippines. The official 4th class papers were used for the poor class starting in 1880 (poor class abolished).

1878-1887 Rate Table	
Class	Price
Illustrious	8 Pesos
1	6 Pesos
2	1 Peso 500m
3	250 Milesimas
4 Official	25 Milesimas
Poor (1878-80)	25 Milesimas

Table XV

Table XV shows the new rates per class and Table XVI the new listings.

1878-1887 Papel Sellado Issues		
For each of the five biennial periods, the central design is standard consisting of an allegorical figure. Figures 53 to 62 show each of these five stamp designs plus a montage of some of the remaining design borders.		
L-533	1878-79, class I, 8 Pesos, brown	\$250
L-534	1878-79, class 1, 6 Pesos, blue	\$300
L-535	1878-79, class 2, 1 Peso 50 Milesimas	\$75
L-536	1878-79, class 3, 250 Milesimas, blue	\$40
L-537	1878-79, class 4O, 25 Milesimas, black	\$35
L-538	1878-79, class P, 25 Milesimas, gray	\$40
L-539	1880-81, class I, 8 Pesos, brown	\$250
L-540	1880-81, class 1, 6 Pesos	—
L-541	1880-81, class 2, 1 Peso 50m, pale green	\$75
L-542	1880-81, class 3, 250 Milesimas, pale red	\$40
L-543	1880-81, class 4O, 25 Milesimas, black	\$35
L-544	1882-83, class I, 8 Pesos, gray	\$250
L-545	1882-83, class 1, 6 Pesos blue	---
L-546	1882-83, class 2, 1 Peso 50 Milesimas, red	\$75
L-547	1882-83, class 3, 250m, light brown	\$40
L-548	1882-83, class 4O, 25 Milesimas, black	\$35
L-549	1884-85, class I, 8 Pesos, blue	\$250
L-550	1884-85, class 1, 6 Pesos	—
L-551	1884-85, class 2, 1 Peso 50m, green	\$75
L-552	1884-85, class 3, 250 Milesimas, pink	\$40
L-553	1884-85, class 4O, 25 Milesimas, black	\$35
L-554	1886-87, class I, 8 Pesos, brown	\$250

L-555	1886-87, class 1, 6 Pesos	—
L-556	1886-87, class 2, 1 Peso 50 Milemas, blue	\$75
L-557	1886-87, class 3, 250 Milemas, green	\$40
L-558	1886-87, class 4O, 25 Milemas, black	\$35

Figure 63 shows a striking penalty poll tax handstamp that reads: “HABILITADO / PARA / EL / RECARGO IMPto CEDULAS / 2 $\frac{4}{8}$ CENTIMOS”. This surcharge uses black ink and is for a 5% penalty. A 10 centimos, using red ink, is also known representing a 20% penalty. Translated as “Validated surtax to the poll tax, 2.5 centimos.” These penalties for late payment of the 50-centimos poll tax were usually paid in cash and represent a four-month payment period. The government later used State Payment paper in 1885 for this purpose.

L-560	1880-81, class 4O, 25m, bl (on L-543), 2.5c black	\$70
L-561	1882-83, class 4O, 25m, bl (on L-548), 2.5c black	\$70
L-562	1882-83, class 4O, 25m, bl (on L-548), 10c, red	\$100

Table XVI



Figure 53. L-533



Figure 54. 1878 top borders (1, 3, O, & P) ↑



Figure 55. L-539



Figure 56. Left

borders of 1880-81 classes 2, 3, and 4 (official) ↑



Figure 57. L-544

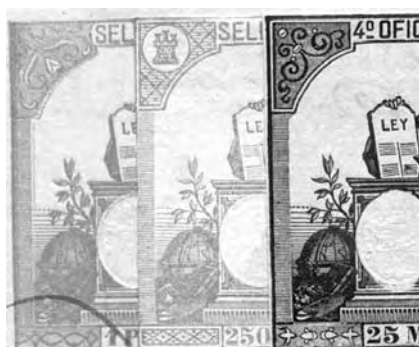
Figure 58. Left borders of ↑
1882-83 classes 2, 3, & 4 (official)

Figure 59. L-549

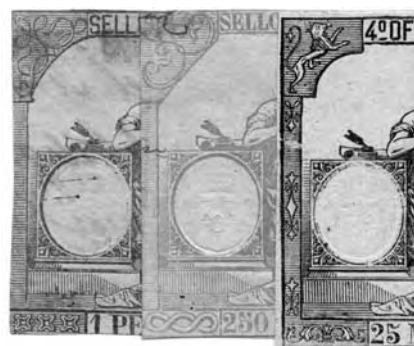


Figure 60. Left borders of 1884-85 classes 2, 3, & 4 (official)



Figure 61. L-556

Figure 62. Left borders of
1886-87 classes 3 & 4 (official)



Figure 63. Poll Tax Surcharge

Section IX—1888 to 1899

Many changes occurred for these final six biennial periods. The last 1898-1899 biennial was valid for about six months (more for outlying provinces) under the Spanish Administration. However, I list this section through 1899 as the date was on the stamp plus they were surcharged for the US Military Government. Mint varieties are more numerous starting with the 1894-1895 biennial. **Table XVII** shows the major change with the use of 12 classes. The government would separate class 12 documents into two separate documents if the first use did not require writing on 3 or 4 pages. Class 12 document stamps no longer indicate their official use. Warren did not see class 11 examples but we now have two reports. Consequently,

class 11 prices are higher than the low numbered classes. Flourishes (rubrica) were no longer used in conjunction with biennial extensions. I have only seen biennial handstamps used on biennials 1892-1893 through 1896-1897. These are printed with red ink within an oval or a rectangle with cutoff corners.

Figures 64 and 65 show these since they further identify a Philippine document.



Figure 64.



Figure 65.

Beginning 1890-1891, the imprint of the National Stamp Factory in Madrid was printed instead of embossed (omitted on class 12).

Figure 66 shows an example that was always the same color as the stamp and printed to the stamps left. Sometimes you find cut squares of these imprints and these have no value.



Figure 66. Factory Imprint→

1888-1899 Rate Table				
Class	Philippines	Cuba	Puerto Rico	
			Sello	1898-99 Testaments (all slate green)
1	20 Pesos	37 P 50c	25 P	20 P
2	15 Pesos	28 P 10c	18 P 75c	15 P
3	10 Pesos	18 P 75c	12 P 50c	10 P
4	5 Pesos	11 P 25c	7 P 50c	5 P 50c
5	3 Pesos	6 P	4 P	3 P
6	2 Pesos	3 P	2 P	2 P
7	1 Peso	1 P 85c	1 P	1 P
8	50 Centavos	1 P 50c	50c	80c
9	40 Centavos	1 P 10c	40c	60c
10	25 Centavos	75c	30c	40c
11	10 Centavos	50c	25c	20c
12 (O)	5 Centavos	35c	20c	15c
13		5c	10	10c
14 (O)		3c	3c	3c
Notes: The deep slate green color used on the 1898-1899 Puerto Rico Testament issue (marked sello) is unique to that country and this color not used on the designs of Cuba and the Philippines for this biennial.				
Some Philippine and Puerto Rico classes 1-3 and 5-9 differ only by color.				
Table XVII				

The central part of the biennial designs is the same as Cuba and Puerto Rico. However, in most cases the value per class is unique to the Philippines (see again Table XVII). To separate the classes 1-3 and 5-9 from Puerto Rico, you must compare stamp colors or have a Philippine city or province. To help you identify Philippine examples, the following facts help:

- A single year indicates an issue of Spain
- Puerto Rico and Cuba custom stamps (marked sello) have printing located over the stamp design's top margin (1892-1893 to 1896-1897), no printing on Philippine issues.
- The word(s) ADUANAS, OFICIO, SELLO 13, or SELLO 14 is never in the top tablet of Philippine issues.
- All Philippine Class 12 stamps use black ink.

Table XVIII show the listings.

1888-1899 Papel Sellado Issues		
Figures 67 to 72 show each of the six designs used for this rate period. Note that the central design is the same for all 12 classes and only the inscription in the top and bottom tablets change. Colors also change and these are shown in the listing. Some colors were obtained from published reports of L.W. Fulcher in 1902. The adhesive class (sello) stamps have the same design as the stamped papers except the coat of arms is printed versus embossed.		
L-565	1888-89, class 1, 20 Pesos, green black	\$250
L-566	1888-89, class 2, 15 Pesos, rose	\$250
L-567	1888-89, class 3, 10 Pesos, olive	\$250
L-568	1888-89, class 4, 5 Pesos, violet	\$150
L-569	1888-89, class 5, 3 Pesos, orange	\$100
L-570	1888-89, class 6, 2 Pesos, ultramarine	\$150
L-571	1888-89, class 7, 1 Pesos, pale gray	\$75
L-572	1888-89, class 8, 50 Centavos, red	\$75
L-573	1888-89, class 9, 40 Centavos, blue	\$75
L-574	1888-89, class 10, 25 Centavos, green	\$30
L-575	1888-89, class 11, 10 Centavos, red brown	\$300
L-576	1888-89, class 12, 5 Centavos, black	\$20
L-577	1890-91, class 1, 20 Pesos, yellow brown	\$250
L-578	1890-91, class 2, 15 Pesos	\$250
L-579	1890-91, class 3, 10 Pesos	—
L-580	1890-91, class 4, 5 Pesos, light purple	\$150
L-581	1890-91, class 5, 3 Pesos, pale purple	\$100
L-582	1890-91, class 6, 2 Pesos, brown	\$150
L-583	1890-91, class 7, 1 Pesos, blue green	\$75
L-584	1890-91, class 8, 50 Centavos, blue	\$75
L-585	1890-91, class 9, 40 Centavos, gray	\$75
L-586	1890-91, class 10, 25 Centavos, dark pink	\$30
L-587	1890-91, class 11, 10 Centavos, light brown	\$300
L-588	1890-91, class 12, 5 Centavos, black	\$20
L-589	1892-93, class 1, 20 Pesos dark maroon	arc
L-590	1892-93, class 2, 15 Pesos, dark olive	\$250
L-591	1892-93, class 3, 10 Pesos	—
L-592	1892-93, class 4, 5 Pesos	—
L-593	1892-93, class 5, 3 Pesos, light brown	\$100

L-594	1892-93, class 6, 2 Pesos	\$150
L-595	1892-93, class 7, 1 Pesos, brown	\$75
L-596	1892-93, class 8, 50 Centavos, purple	\$75
L-597	1892-93, class 9, 40 Centavos	—
L-598	1892-93, class 10, 25 Centavos, blue	\$30
L-599	1892-93, class 11, 10 Centavos	—
L-600	1892-93, class 12, 5 Centavos, black	\$20
L-601	1894-95, class 1, 20 Pesos, orange	\$250
L-602	1894-95, class 2, 15 Pesos	—
L-603	1894-95, class 3, 10 Pesos, olive	\$250
L-604	1894-95, class 4, 5 Pesos, brown	\$150
L-605	1894-95, class 5, 3 Pesos, blue	\$100
L-606	1894-95, class 6, 2 Pesos, light brown	\$150
L-607	1894-95, class 7, 1 Pesos, red brown	\$75
L-608	1894-95, class 8, 50 Centavos, pale red	\$75
L-609	1894-95, class 9, 40 Centavos, light purple	\$75
L-610	1894-95, class 10, 25 Centavos, brown	\$30
L-611	1894-95, class 11, 10 Centavos, light blue	\$300
L-612	1894-95, class 12, 5 Centavos, black	\$20
L-613	1896-97, class 1, 20 Pesos, orange	\$250
L-614	1896-97, class 2, 15 Pesos	—
L-615	1896-97, class 3, 10 Pesos	—
L-616	1896-97, class 4, 5 Pesos	—
L-617	1896-97, class 5, 3 Pesos, brown	\$100
L-618	1896-97, class 6, 2 Pesos, light orange	—
L-619	1896-97, class 7, 1 Pesos, light blue	\$75
L-620	1896-97, class 8, 50 Centavos, brown	\$75
L-621	1896-97, class 9, 40 Centavos	—
L-622	1896-97, class 10, 25 Centavos, purple	\$30
L-623	1896-97, class 11, 10 Centavos, red brown	\$300
L-624	1896-97, class 12, 5 Centavos, black	\$20
L-625	1898-99, class 1, 20 Pesos, light purple	\$250
L-626	1898-99, class 2, 15 Pesos, red brown	\$250
L-627	1898-99, class 3, 10 Pesos, orange	\$250
L-628	1898-99, class 4, 5 Pesos, gray	\$150
L-629	1898-99, class 5, 3 Pesos, pink	\$100
L-630	1898-99, class 6, 2 Pesos, light brown	\$150
L-631	1898-99, class 7, 1 Pesos, light purple	\$75
L-632	1898-99, class 8, 50 Centavos, light brown	\$75
L-633	1898-99, class 9, 40 Centavos, blue	\$75
L-634	1898-99, class 10, 25 Centavos, pale red	\$30
L-635	1898-99, class 11, 10 Centavos, pale blue	—
L-636	1898-99, class 12, 5 Centavos, black	\$20
On October 6, 1899, the US Military Government issued a circular listing about 40 million stamps for sale as one lot. The auction took place on December 20 1899 in Manila. I believe, from other published reports, that about 10 million were revenue stamps. It seems this included many of the 1898-1899 class (sello) adhesive stamps but few to none of the 1898-1899 stamped class examples. Many of the latter survived and were later surcharged for US use. This means that more of the 1898-1899 issue survives with US surcharged use than with Spanish use. A few of the class 12 1894-1896 and 1896-1897 biennial periods were also surcharged. For this catalog, the type of handstamp surcharge does not enter into the value of the document. Figures 73 to 78 show a typical variety of these overprints.		
L-637	1894-95, class 12, 5 Centavos, black (on L-612)	\$50
L-638	1896-97, class 12, 5 Centavos, black (on L-624)	\$50
L-640	1898-99, class 1, 20 Pesos, light purple (on L-625)	—
L-641	1898-99, class 2, 15 Pesos, red brown (on L-626)	\$500
L-642	1898-99, class 3, 10 Pesos, orange (on L-627)	—

1888-1899 Papel Sellado Issues		
L-643	1898-99, class 4, 5 Pesos, gray (on L-628)	\$300
L-644	1898-99, class 5, 3 Pesos, pink (on L-629)	\$200
L-645	1898-99, class 6, 2 Pesos, light brown (on L-630)	\$300
L-646	1898-99, class 7, 1 Pesos, light purple, (on L-631)	\$150
L-647	1898-99, class 8, 50 Centavos, lt brown, (on L-632)	\$150
L-648	1898-99, class 9, 40 Centavos, blue, (on L-633)	—
L-649	1898-99, class 10, 25 Centavos, pale red, (on L-634)	\$60
L-650	1898-99, class 11, 10 Centavos, pale blue, (on L-635)	—
L-651	1898-99, class 12, 5 Centavos, , black, (on L-636)	\$40
Press printed 1901-02 surcharge on Class 10, 1898-99, 25 Centavos (L-634) issue. See Figure 79 . Only reported used examples are for numbered notarized Manila documents dated between October 1901 and January 1902.		
L-653	1898-99, class 10, 25c, pale red, 2 Pesos blk	\$200
L-654	1898-99, class 10, 25c, pale red, 5P, black	\$200
L-655	1898-99, class 10, 25c, pale red, 10P, black	\$200
L-656	1898-99, class 10, 25c, pale red, 20P, black	\$200

Table XVIII



Figure 67. L-574



Figure 68. L-584



Figure 69. L-590



Figure 70. L-604



Figure 71. L-624



Figure 72. L-625



Figure 73. L-645 (1900)



Figure 74. L-649 (overprinted twice, first for 1902 [not shown, as Figure 76] and second for 1903)



Figure 75. L-637 (same handstamp applied twice for 1900-1901 biennial)



Figure 76. L-638. (Validated for Spanish 1898-1899 biennial and then for US Military Government in 1902)



Figure 77. L-641 (1900)



Figure 78. L-646 (1900)

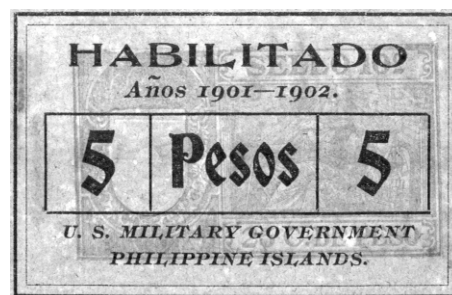


Figure 79. L-654

COLOR PLATE SUPPLEMENT – 1894-95 BIENNIAL ISSUE



CLASS 1

(Brown
15 Pesos)



CLASS 3



CLASS 4



CLASS 5



CLASS 6



CLASS 7



CLASS 8



CLASS 9



CLASS 10



CLASS 11



CLASS 12