

**FISCAL STAMPS**  
**of the**  
**PHILIPPINES**

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# Fiscal Stamps of the Philippines: Handbook-Catalogue, 1856 to Date

## INTRODUCTION

**T**YPING of the original manuscript of this catalogue, listing Philippine revenue stamps issued up to the end of 1941, was completed on Dec. 20, 1941, four days before the Japanese occupied Manila.

The original manuscript was the result of more than three years of research. Records in the archives of the Philippine Government, particularly concerning the Spanish regime, were fragmentary. Detailed records were not available even concerning many of the revenue stamps issued subsequent to the American occupation of the Philippines in 1898. Bits of information were assembled from many different sources. Data was obtained from Dr. James C. Perry's article on Philippine revenue stamps of the transition period from August, 1898, to 1903, published in the August and September, 1903, issues of *The American Journal of Philately*. The very detailed list of the GIRO stamps issued after the American occupation of Manila in 1898 was obtained from the list of these stamps by A. B. Kay published in the *Bulletin of the Fiscal Stamp Society (London)* for January, 1915. Extensive use was made of the lists of Philippine revenue stamps found in the *Catalogue de Timbres-Fiscaux* (1915) by A. Forbin and in "*Postage Stamps of the Philippines*" (1904) by Bartels, Foster and Palmer.

E. J. Deymek, auditor of the Manila Electric Railroad and Light Company, permitted the author to examine the documents bearing Philippine revenue stamps which were attached to the cash vouchers of his firm from 1903 to 1935. From this source the author obtained much data concerning the dates of issue and method of use of many Philippine revenue stamps.

The Spanish-Philippine stamp tax laws, with the exception of two already available in English, were translated by the author from Spanish into English.

Photostat copies of my catalogue listing Philippine revenue stamps issued up to the end of 1941 were published and distributed by Theodore Sheldon of Chicago. Since 1950, Mr. Sheldon and the author have worked together in listing Philippine revenue stamps issued from Jan. 1, 1912, to the end of 1965. And we have added previously unlisted varieties to the list of those issued prior to Jan. 1, 1912.

Included in the present edition of the catalogue are hitherto unlisted varieties of GIRO stamps reported by Robert H. Shellhamer of Pittsburgh. In 1963, Kenneth R. Goodfellow of Hickory, N. C., discovered that some of the *Customs* stamps issued in 1917 were printed on paper which bears the single line watermark, USPS. This watermark, representing the initials of United States Postal Service, had hitherto been known to occur only on United States stamps.

For imperforate stamps the dimensions of the design are given; for perforate stamps the dimensions include the margin outside the design.

Catalogue numbers are identified by a prefix. Numbers with the prefix "W" are assigned by the author; "F" indicates numbers from *Forbin's Catalogue de Timbres-Fiscaux*; "G" indicates numbers from *M. Galvez's Catalogo Especial de los Sellos de Correos y Telegrafos de Espana, Colonias y Ex-Colonias* (1937); "I" indicates numbers from "*Postage Stamps of the Philippines*," by Bartels, Foster and Palmer; "P" numbers from *Postal Issues of the Philippines*, by Palmer; "R" numbers from *Scott's United States Stamps Specialized* (1940). Catalogue values followed by "F" are given by A. Forbin; those followed by "W" are assigned by the author.

Spanish-Philippine revenue stamped paper has not been included in this catalogue.

## MONETARY UNITS OF THE PHILIPPINES

### (A) Under Spanish Dominion

The monetary units in terms of which the denominations of Philippine revenue stamps were expressed during the Spanish regime were:

1 Real	)			(20 Cuartos)
1 Real de Plata (Silver Real)	)	= 2 Medio Reales =		( 4 Cuartillos) = 1/8 Peso
1 Real Fuerte (Strong Real)	)			( 4 Cuartillos)
1 Escudo = 100 Centimos de (of)		Escudo = 1/2 Peso		
1 Peseta = 100 Centimos de (of)		Peseta = 1/5 Peso		
1 Peso	)	(100 Centimos)		(8 Reales)
	)	=		(2 Escudos)
1 Peso Fuerte (Strong Peso)	)	(100 Centavos)	= 1000 Miliesimas =	(5 Pesetas)

The *Real de Plata* (Silver Real), also called *Real Fuerte* (Strong Real), was a monetary unit of the Spanish Colonies for more than 200 years. During this same period the *Real de Vellon* (Real of Vellon) was a monetary unit of Spain. Vellon was an alloy similar to German silver.

The Law of the Indies (Law of the Spanish Colonies) fixed the value of the *Real de Plata* (Silver Real) as equal to  $2\frac{1}{2}$  *Reales de Vellon* (Reals of Vellon). The *Real de Vellon* was equal to 20 *Cuartos*. Therefore, the *Real de Plata* was equal to 20 *Cuartos*.

The silver *peso* of the Spanish Colonies was called a *Peso Fuerte* (Strong Peso) in order to distinguish it from a *Peso* of much lower value which circulated in Spain. Since the *Peso Fuerte* was equal to 8 *Reales de Plata*, it was sometimes called a "Pieco of Eight."

The silver *peso* eventually succeeded the silver *real* as the principal monetary unit of Mexico. From the beginning of the Spanish regime in the Philippines, the silver coins of Mexico were the principal monetary medium of the Philippines. These silver coins continued to be the principal monetary medium of the Philippines after Mexico achieved its independence from Spain. By 1877, the Mexican silver *peso* had become so firmly established in the Philippines as the monetary medium of commerce that all attempts to substitute the coinage of Spain for the Mexican silver *peso* were futile.

The denominations were expressed in terms of the *Real de Plata* (Silver Real): on Philippine stamped paper from 1640 to the end of 1867; on *Derecho Judicial* (Judicial Fee) stamps of the Spanish Colonies, including the Philippines, from 1856 to 1865; on Philippine *Derecho Judicial* Stamps of 1878.

The *escudo* was the official monetary unit of Spain from June 26, 1864, to Oct. 18, 1868. The denominations were expressed in *escudos*: on Philippine *Derechos de Firma* (Fees for Signature) stamps from 1867 to 1870; on Philippine stamped paper from 1868 to 1871.

The *peseta* became the monetary unit of Spain on October 19, 1868, and has continued to be the monetary unit of Spain since that date. The denominations were expressed in *pesetas*: on Philippine stamped paper from Jan. 1, 1872, to Dec. 31, 1877; on Philippine *Derechos de Firma* (Fees for Signature) stamps from 1873 to 1875; on the Philippine *Derecho Judicial* (Judicial Fee) stamp of 1874.

The denominations were expressed in terms of the silver *peso* (*Peso Fuerte*) on all Philippine stamped paper issued subsequent to Dec. 31, 1877; on Philippine *Derechos de Firma* (Fees for Signature) stamps issued prior to 1868, and on all issues of these stamps beginning with, and subsequent to, the issue of 1878; on Philippine *Derecho Judicial* (Judicial Fee) stamps of 1882; on all Philippine GIRO (Draft) stamps; on all Philippine *Recibos y Cuentas* (Receipts and Accounts) stamps, *Recargo de Celulas Personales* (Surtax on Poll Tax Receipts), *Recargo de Consumos* (Surtax for Consumption), *Timbre Movil* (labeled SELLO), and *Timbre Movil Especial* (labeled FILIPAS) stamps.

### (B) Under United States Dominion

The Mexican silver *peso* continued to be the monetary unit of the Philippines until December 31, 1903. At that time the U. S. Dollar was equal to about 2.7 Mexican silver pesos.

Effective Jan. 1, 1904, the *peso conant* became the Philippine monetary unit. The value of the *peso conant* was fixed by act of the U. S. Congress as equal to exactly \$0.50 in United States Currency. The *pesa conant* was equal to 100 *centavos*, Philippine Currency.

A law was enacted requiring that, beginning Jan. 1, 1904, all taxes must be paid on the new currency. And in October, 1904, a law was enacted imposing a tax, which increased each successive month thereafter, upon all banking and commercial transactions in the old currency. The effect of this progressive tax was to drive the remainder of the old currency out of circulation by about the end of January, 1905.

The denominations of all Philippine revenue stamps, except Customs stamps, issued between Aug. 20, 1898, and Dec. 31, 1904, were expressed in terms of the Mexican silver *peso*. The denominations of all Philippine revenue stamps and stamped paper, except Customs stamps, issued from Jan. 1, 1905, to Dec. 31, 1941, and issued by the *Commonwealth of the Philippines* between October 20, 1944, and July 3, 1946, were expressed in terms of the *peso conant*.

Philippine Customs stamps issued prior to April 18, 1902, were provisional stamps overprinted Customs whose denominations were expressed in terms of the Mexican silver *peso*. The denominations of all Philippine Customs stamps issued between April 18, 1902, and Sept. 30, 1917, were expressed in terms of the *dollar*, U. S. Currency. The denominations of all Philippine Customs stamps issued between Oct. 1, 1917, and Dec. 31, 1941, were expressed in terms of the *peso conant*.

### (C) Under Japanese Occupation

Early in 1942 the Japanese Military Administration issued a currency known as *War Notes*, whose denominations were expressed in *centavos* and *pesos*. One peso was equal to 100 *centavos*. The denominations issued during 1942 ranged from 1 *centavo* to 10 *pesos*. During 1942 the value of this Japanese Occupation currency was equal to the value of the pre-war currency whose denominations were expressed in terms of the *peso conant*. But by the end of 1942 practically all of the pre-war currency had disappeared from circulation. Thereafter the Japanese Occupation paper currency depreciated in value, at first slowly, but with increasing rapidity when news of Japanese defeats in the South Pacific was received. When General MacArthur's force reached Manila early in February, 1945, the Japanese Occupation paper currency became worthless.

The denominations of all Philippine revenue stamps issued during the Japanese Occupation were expressed in terms of the Occupation paper currency.

## (D) Under the Republic of the Philippines

The monetary unit was not altered by the grant of independence to the Philippines on July 4, 1946. However, subsequent to the grant of independence the Philippine Government obtained complete control of its currency. As a result the value of the Philippine peso has depreciated until in 1962 its exchange value is only about \$0.25, U. S. currency.

## METHOD OF SELLING STAMPED PAPER AND ADHESIVE STAMPS

### (A) During the Spanish Regime

During the Spanish regime in the Philippines stamped paper and, subsequent to 1854, adhesive stamps of all kinds were sold to the public by a person who was licensed for that service by the Government and who for his service usually received a commission of two percent of his sales of stamps and stamped paper. This person was called a *receptor* (receiver) or an *expendedor* (seller) or, subsequent to 1830, an *estanquero* (one who operates an *estanca*). The room or building where the stamped paper and adhesive stamps were sold was called a *receptoría* (receiver's office), an *expedición* (selling office), and *expendeduría* (selling office) or an *estanca* (shop where Government monopolies were sold).

Prior to 1883 there were several other Government monopolies in addition to the manufacture and sale of stamped paper and adhesive stamps. Among these Government monopolies were: The manufacture and sale of gunpowder; the sale of playing cards; the manufacture and sale, at different times, of several different alcoholic beverages; and, most lucrative of all, the manufacture and sale of tobacco.

The same person who was licensed to sell stamped paper and adhesive stamps also sold the products of any other Government monopolies which might be in effect at the time. During the nineteenth century the Government monopolies were abolished, one after another, until in 1883 the tobacco monopoly was abolished, leaving stamped paper and adhesive stamps as the sole articles to be sold by the *estancas*. This so greatly decreased the volume of sales, and hence the income, of the *estancieros* that it became difficult to find persons who were willing to accept the responsibility for the sale of stamped paper and stamps in the smaller towns. Subsequent to 1883 there were many small towns in which no one was authorized to sell stamped paper and adhesive stamps. This resulted in considerable inconvenience to the residents of such towns, who were compelled to journey to the larger towns in order to purchase stamps and stamped paper.

### (B) Under United States Dominion

After the United States acquired dominion over the Philippines in 1898 postage stamps were sold by the postmasters and revenue stamps and stamped paper were sold by the municipal treasurers. But *Customs* stamps were sold only at the Customs House.

### (C) Under Japanese Occupation and (D) Under the Republic of the Philippines

There was no change in the method of selling revenue stamps and stamped paper.

## POSTAGE STAMPS USED AS REVENUE STAMPS

THERE was at least one occasion when the use of postage stamps as revenue stamps, without overprint, was specifically authorized by decree of the Governor-General of the Philippines and approved by the Ministry of Colonies in Madrid. The Royal Decree of May 16, 1886, made a radical change in the denominations of *Papel Sellado* (Documentary Stamped Paper) and adhesive *Giro* (Draft) stamps. This decree was made effective on July 1, 1886. But a new series of *Papel Sellado* and of *Giro* stamps of the required denominations did not become available until Jan. 1, 1888. During the eighteen months between July 1, 1886, and Jan. 1, 1888, it was necessary to make some temporary arrangement for enforcing the new stamp law. On July 10, 1886, the Governor-General authorized the affixing of postage stamps and *Recibos y Cuentas* (Receipts and Accounts) stamps to the current *Papel Sellado* (Documentary Stamped Paper) in order to adjust the denominations of the stamped paper to the requirements of the new law, and the substitution of postage stamps and *Recibos y Cuentas* stamps for *Giro* (Draft) stamps.

The postage stamps thus affixed to the current *Papel Sellado* (Documentary Stamped Paper) and to ordinary blank paper in order to produce a provisional stamped paper were not overprinted. But the cancellation which was written across the face of the stamps frequently indicated that the postage stamps were being used as revenue stamps.

From as early as 1888, possibly earlier, a stamp tax of 25 centimos was collected for each visa issued to a Chinese resident for travel from one province to another within the Philippines. Since no *Derechos de Firma* (Fees for Signature) stamp of suitable denomination was available, postage stamps without an overprint were invariably affixed to the visa in payment of this tax. The Royal Decree of Jan. 19, 1894, prescribed a stamp tax of 25 centimos for each visa for interior travel of foreigners, and specified that *Derechos de Firma* stamps should be affixed to the visas in payment of this tax. But since no *Derechos de Firma* stamp of suitable denomination was provided the tax continued to be collected by affixing postage stamps to the amount of 25 centimos to each visa until the end of 1897.

Documents exist, written upon ordinary blank paper, to which postage stamps, issued by the Filipino Revolutionary Government of 1898-99, were affixed to produce a provisional *Papel Sellado* (Documentary Stamped Paper).

## REVENUE STAMPS USED AS POSTAGE STAMPS

WHEN the use of stamps overprinted *Recargo de Consumos* for revenue purposes was discontinued on July 1, 1888, there were still on hand nearly 1,860,000 unused stamps overprinted *Recargo de Consumos*. Many of the stamps overprinted *Recargo de Consumos* were postage stamps of the 2 4/8 centimos denomination. On Jan. 29, 1889, the Governor-General of the Philippines, ordered that, pending the arrival of a new supply of postage stamps from Spain, the postage stamps of the 2 4/8c denomination which were overprinted *Recargo de Consumos* should be put on sale for use as postage stamps, "the overprint which appears on them, therefore, being considered as of no effect." The use of these stamps for postage was discontinued on Aug. 1, 1889, and the balance still on hand was destroyed.

### Section 1: Spanish Colonies

#### Derecho Judicial (Judicial Fee)

1856-64. 19mm x 22mm. Imperforate. Shield bearing a pair of scales and sword, surrounded by a collar of the Golden Fleece, and surmounted by a Royal Crown. Issued in 1856 for use in Cuba and Porto Rico; use extended to Philippines in 1860. Nos. W-2, W-2a, W-4, W-6, W-7, W-10, W-11, W-13, W-14 and W-14a have been seen in the Philippines, (Figure 1)

Catalogue Numbers	Denomination. Color	Catalogue Value	
W-1 F-1	½ r Black .....	.03	F
W-2 F-2	½ r Green .....	.04	F
W-2a F-2a	½ r Blue green .....	.15	F
W-3 F-3	½ r Orange .....	1.00	F
W-4 F-4 1-60	½ r Light blue .....	.03	F
W-5 F-5	1 r Blue .....	.05	F
W-6 F-6 1-61	1 r Black .....	.02	F
W-7 F-7	1 r Violet .....	.15	F
W-8 F-8	2 r Violet .....	1.20	F
W-9 F-9	2 r Green .....	.30	F
W-10 F-10	2 r Orange .....	1.50	F
W-11 F-11 1-62	2 r Carmine .....	.03	F
W-11a F-11a	2 r Rose .....	.10	F
W-12 F-12	5 r Violet .....	1.20	F
W-13 F-13 1-63	5 r Orange .....	.02	F
W-14 F-14	5 r Carmine .....	.03	F
W-14a F-14a	5 r Rose .....	.15	F
W-15 F-15	5 r Black .....	1.50	F
W-16 F-16	10 r Black .....	.80	F
W-17 F-17	10 r Rose .....	.50	F
W-18 F-18	10 r Green .....	2.00	F
W-19 F-19	10 r Orange .....	1.00	F
W-20 F-20	10 r Violet .....	.07	F
W-20a F-20a	10 r Violet, printed on both sides .....	4.00	F
W-21 F-21	100 r Blue .....	.40	F
W-22 F-22	100 r Carmine .....	.50	F
W-23 F-23	100 r Violet .....	1.00	F
W-24 F-24	100 r Yellow green .....	.20	F
W-25 F-25	100 r Blue green .....	1.00	F
<i>Double Impression</i>			
W-24d	100 r Yellow green .....	4.00	W

NOTE: These *Derecho Judicial* stamps were printed in Spain. The Superintendent of Finance of each Colony was required to make requisition for such of these stamps as he considered necessary. The denominations ordered for use in the Philippines were determined by the tariff of judicial fees promulgated by the Royal Audiencia (Supreme Court) of the Philippines. This tariff did not establish any judicial fee in excess of 5 reales. Hence the 10r and 100r denominations were not required for use in the Philippines.

The writer believes that a new series of *Derecho Judicial* stamps was issued for each of the five bienniums from 1856-57 to 1864-65, and that each denomination was printed in a different color for each biennium. The fact that the use of these stamps was not extended to the Philippines until 1860 would account for the fact that not more than three different colors of any one denomination are known to have been used in the Philippines. Each series of these stamps remained valid until the supply was exhausted. Thus, the requisitions submitted by three colonies—Cuba, Porto Rico and the Philippines—required only three printings of the 1 real stamp, of which only two printings were used in the Philippines.

Judicial Fees were in addition to the requirement that all documents presented in any judicial action, as well as the judicial record of the action, must be executed upon *Papel Sellado* (Documentary Stamped Paper). A Judicial Fee was charged, not only for every official act of the Judge, but also for every official act of every subordinate official of the Court.



Figure 1



Figure 2

1865. 19mm x 22mm. Imperforate. Buff paper. Justice seated, holding a pair of scales and a sword. Issued for use in Cuba, Porto Rico and the Philippines. Nos. W-26, W-27, W-28 and W-29 are known to have been used in the Philippines. (Figure 2)

Catalogue Numbers	Description	Catalogue Value	
W-26 F-26	½ r Blue .....	.05	F
W-27 F-27	1 r Black .....	.06	F
W-28 F-28	2 r Gray lilac .....	.04	F
W-29 F-29	5 r Brown .....	.06	F
W-30 F-30	10 r Green .....	.25	F
W-31 F-31	100 r Vermillion .....	.50	F

NOTE: The issue of 1865 was the last issue of *Derecho Judicial* stamps for use in the three colonies—Cuba, Porto Rico and the Philippines. Thereafter separate stamps were issued for the Philippines. However, the *Derecho Judicial* stamps issued for Spanish Colonies in 1856 and in 1865 remained in use in the Philippines until at least as late as 1869. In 1869 the remaining stock of the stamps was handstamped *Habilitado por La Nacion* (Made Valid By The Nation) by order of the provisional Government which succeeded Queen Isabela II when she was deposed by the Revolution of 1868. Stamps (*Derecho Judicial*) of Spanish Colonies bearing this stamp were used only in the Philippines and are, therefore, listed as Philippine *Derecho Judicial* stamps. (See No. W-84 to W-89 inclusive.)

## Section 2: Under Spanish Dominion

### (A) Derechos de Firma (Fees for Signature)



Figure 3



Figure 4

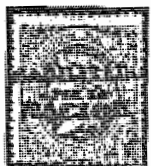


Figure 5



Figure 6



Figure 7

1864-65. 20mm x 24mm. Imperforate. Head of Queen Isabela II. (Figure 3)

Catalogue Numbers	Description	Catalogue Value	
W-32 F-1 I-1	1p Dull blue .....	.40	F
W-33 F-2 I-2	1p Dark brown .....	.60	F
W-34 F-3 I-3	2p Carmine .....	.40	F
W-35 F-4 I-4	5p Dark blue .....	.10	F

1867. 21mm x 23mm. Perforation 14. Head of Queen Isabela II. (Figure 4)

36 F-5 I-8	40c Blue green .....	.10	F
37 F-6 I-5	2c Brown .....	.20	F
W-38 F-7 I-6	4c Carmine .....	.60	F
W-39 F-8 I-7	10c Blue .....	.10	F
W-39d	10c Blue, double impression .....	4.00	W

1869. *Derechos de Firma* stamps of 1864-65 and 1867 overprinted in black *Habilitado por la Nacion* (Made Valid by the Nation). (Figure 5)

W-40	I-9	1p Dull blue (on No. W-32) .....	—	W
W-41	F-9 I-10	40c Blue green (on No. W-36) .....	.40	F

W-42	F-10	I-11	2c Brown (on No. W-37)	.....	.70	F
W-43	F-11	I-12	4c Carmine (on No. W-38)	.....	1.00	F
W-44	F-12	I-13	10c Blue (on No. W-39)	.....	2.00	F

NOTE: After Queen Isabella II was deposed in 1868, the Revolutionary Committee ordered that, pending the release of a new issue of stamps, all current stamps and stamped paper should be overprinted *Habilitado por la Nacion* (Made Valid By The Nation). Twenty-seven dies for this purpose were sent from Spain to Manila in October, 1868.

1870. 21mm x 23mm. Perf. 14. Allegorical Head of Spain. (Figure 6)						
W-45	F-13	I-14	40c Violet brown	.....	.15	F
W-46	F-14	I-15	2c Orange	.....	.20	F
1873. 21mm x 23mm. Perf. 14. Arms of Spain surmounted by a Royal Crown. (Figure 7)						
W-47	F-15	I-16	5p Green	.....	.15	F
W-48	F-16	I-17	10p Bistre (Light brown)	.....	.15	F
W-49	F-17		5p Lilac (1874)	.....	.25	F
1875. 21mm x 23mm. Perf. 14. Arms of Spain surmounted by a Mural Crown. Design as shown in Figure 8, which is believed to be a trial-color proof. Figure 8 is printed in dark green on pale green paper and is imperforate.						
W-50	F-18	I-18	5p Light reddish brown (1875)	.....	.30	F

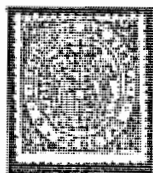


Figure 8



Figure 9



Figure 10



Figure 10a  
(12.5mm x 16mm)

1878. 21mm x 25mm. Perf. 14 Arms of Spain surrounded by the Collar of the Golden Fleece and surmounted by a Royal Crown. (Figure 9)						
W-51	F-19	I-19	200m Blue	.....	.12	F
W-51a			200m Blue, imperforate	.....	—	W
W-52	F-20	I-20	1p Yellow green	.....	.30	F
W-53	F-21	I-20	1p Dark green, Green	.....	.20	F
W-53a		I-20a	1p Green, imperforate	.....	—	W
W-54	F-22		5p Rose	.....	.80	F
1880. 21mm x 25mm. Perf. 14. Type of 1878. (Figure 9)						
W-55	F-23	I-21	200m Green	.....	.10	F
W-56	F-24	I-22	1p Dark blue, (Pale blue ?)	.....	.10	F
W-57	F-25	I-45(?)	2p Brown	.....	.10	F
W-58	F-26	I-46	5p Violet brown	.....	.40	F
1881-85. <i>Derechos de Firma</i> stamp of 1865 (W-35) overprinted in green or black <i>HABILITADO PARA UN PESO</i> or <i>HABILITADO PARA UN REAL</i> . Imperf. (Figure 10)						
W-59	F-27	I-24	1p on 5p Dark Blue, in green (1881)	.....	.40	F
W-60	F-28	I-30	1p on 5p Dark Blue, in black (1885)	.....	.30	F
W-61		I-23	1r on 5p Dark Blue, in green (1882)	.....	—	W
1884. 21mm x 25mm. Perf. 14. Type of 1878. (Figure 9)						
W-62	F-29	I-25	20c Yellow brown	.....	.50	F
W-63	F-30	I-43	20c Dull lake	.....	.30	F
W-64	F-31	I-26	1p Brown violet	.....	.25	F
W-65	F-32	I-27	2p Violet	.....	.20	F
W-66	F-33	I-28	5p Ultramarine	.....	1.00	F
W-67		I-29	10p Red	.....	—	W

NOTE: The writer has not seen No. W-67 and has been unable to determine for what purpose it might have been used.

1885-88. *Derechos de Firma* stamp of 1865 (W-35) and postage stamp of 1882 (2 4/8c) overprinted in green, violet, black or red *HABILITADO DERECHOS FIRMA 1 PESO* in four lines, first and fourth lines curved. (Figure 11)

W-68	F-34	1-31	1p on 5p Dark blue, in red (1885)	1.00	F
W-69	F-35	1-32	1p on 2 4/8c Ultramarine, in green (1887)	.60	F
W-70	F-36		1p on 2 4/8c Ultramarine, in violet (1885)	.30	F
W-71	F-33	1-33	1p on 2 4/8c Ultramarine, in black (1888)	—	W

NOTE: Bartels, Foster and Palmer list Nos. W-69 and W-71 as being overprinted on the second retouch. But the writer has seen No. W-69 overprinted on the first retouch only. No. W-71 he has not seen.

1885. Postage stamp of 1882 (2 4/8c, 2nd retouch) overprinted in magenta *HABILITADO PARA DERECHOS DE FIRMA 1 PESO* within oval frame. (Figure 12)

W-72	F-37	1-34	1p on 2 4/8c Ultramarine	.12	F
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Figure 11

*HABILITADO  
DERECHOS  
FIRMA  
1 PESO*

Figure 11a  
(16mm x 17mm)



Figure 12

1890. 21mm x 25mm. Perf. 14. Type of 1878. (Figure 9)

W-73	F-38	1-35	20c Yellow green	.20	F
W-73a	F-38a		20c Blue green	.06	F
W-74	F-39	1-36	1p Pale blue	.20	F
W-75	F-40	1-37	2p Orange	.25	F
W-76	F-41	1-38	5p Blue green	.70	F

1894-96. 21mm x 25mm. Perf. 14. Type of 1878. (Figure 9)

W-77	F-42	1-39	20c Dark blue	.20	F
W-77a	F-42a		20c Sky blue	.25	F
W-78	F-43	1-40	1p Rose	.30	F
W-79	F-44	1-41(?)	2p Ultramarine	.30	F
W-80	F-45	1-42(?)	5p Dull Lake	.60	F
W-81			20p Light greenish blue (1896)	—	W

NOTE: *Derechos de Firma* (Fees for Signature) stamps were used on many documents which required the signature of an official of the Government. Among these documents were: Appointments of officials and employees of the Government; licenses permitting foreigners to enter, reside in and depart from the Philippines; licenses for the construction of ships, to have a billiard table, for the use of firearms, for the opening of factories or industrial establishments, commissions to contractors of the various branches of trade; permits for loading cargo aboard ship and other customs documents; Royal Cedula for the privilege of invention or introduction of new methods or practices.

Beginning about the end of September, 1894, the stamp tax on *Cedulas de Inscripcion* (Certificates of Registration) of Chinese residents of the Philippines was increased to 20 pesos. The writer examined 50 or more *Cedulas de Inscripcion* issued between Oct. 29, 1896, and Dec. 31, 1897, which were preserved in the Archives Division of the National Library in Manila. To each of these *Cedulas de Inscripcion* there was affixed the 20 pesos *Derechos de Firma* stamp which is listed above as No. W-81. This stamp is rare. The writer has seen only three specimens in addition to those preserved in the Archives Division of the National Library in Manila.

## (B) Derecho Judicial (Judicial Fee)



Figure 13



Figure 14



Figure 14A



Figure 15



Figure 16

1866. 21mm x 25mm. Imperf. Justice seated holding a pair of scales and a sword. (Figure 13)



Catalogue Numbers	Description	Catalogue Value
W-82 F- 1 1-73	1p Orange on buff paper .....	.10 F
W-83 F- 2 1-74	5p Light red on pale rose paper .....	.50 F

1869. Spanish Colonies stamps of 1856 and 1865 and Derecho Judicial stamp (1866) overprinted in black *HABILITADO POR LA NACION.* (Figures 14 & 14A)

W-84 F- 3 1-66	½r Light blue (on No. W-4) .....	.80 F
W-85 F- 4 1-67	1r Black (on No. W-6) .....	.50 F
W-85a	1r Black, Inverted overprint .....	— W
W-85b	1r Black, Double overprint .....	— W
W-86 F- 5 1-68	2r Carmine (on No. W-11) .....	.50 F
W-86a	2r Carmine, Inverted overprint .....	— W
W-86b	2r Carmine, Double inverted overprint .....	— W
W-86c	2r Carmine, Double overprint .....	— W
W-87 F- 6 1-69	5r Orange (on No. W-13) .....	.50 F
W-88 F- 7 1-72	½r Blue (on No. W-26) .....	.50 F
W-88a	½r Blue, Inverted overprint .....	— W
W-89 F- 8	2r Gray lilac (on No. W-28) .....	1.50 F
W-90 F- 9	5p Light red (on No. W-38) .....	2.00 F

1874. 21mm x 25mm. Perf. 14. Arms of Spain surmounted by a Mural Crown. (Figure 15)

W-91 F-10 1-75	1p25c Blue .....	.20 F
W-91a F-10a 1-75a	1p.25c. Blue, Imperforate .....	.25 F

1878. 21mm x 25mm. Perf. 14. Type of 1874, but with Arms of Spain surmounted by a royal crown. (Figure 16)

W-92 F-11 1-76	10c Bistre .....	.15 F
W-92a F-11a 1-76a	10c Bistre, Imperforate .....	.20 F
W-93 F-12 1-77	1r Blue green .....	.10 F
W-93a F-12a 1-77a	1r Blue green, Imperforate .....	.20 F
W-94 F-13 1-78	2r Pale blue .....	.10 F
W-94a F-13a 1-78a	2r Pale blue, Imperforate .....	.20 F
W-95 F-14 1-79	5r Carmine .....	.30 F
W-95a F-14a 1-79a	5r Carmine, Imperforate .....	.20 F

1882. 21mm x 25mm. Perf. 14. Type of 1878. (Figure 16)

W- 96 F-15 1-80	6 2/8c Green .....	.10 F
W- 97 F-16 1-81	12 4/8c Gray lilac .....	.30 F
W- 97a F-16a	12 4/8c Gray lilac, bluish paper .....	.70 F
W- 98 F-17 1-82	25c Pale red violet (Lilac) .....	.10 F
W- 99 F-18 1-83	62 4/8c Rose .....	.10 F
W-100 F-19 1-84	1p Dark olive bistre .....	.10 F
W-101 F-20 1-85	5p Deep green .....	1.20 F



Figure 17

1880. Derecho Judicial stamp of 1882 overprinted in Green *HABILITADO PARA 1 PESO.* (Figure 17)

W-102 F-21 1-86	1p on 12 4/8c Gray lilac .....	.25 F
W-102a	1p on 12 4/8c Gray lilac, double overpt. ....	— W

To be Continued

### Warren Handbook-Catalogue a Permanent Reference

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# Fiscal Stamps of the Philippines: Handbook-Catalogue, 1856 to Date

(Continued from page 62, Vol. 81, No. 1, October, 1967)

## (C) Giro (Draft)

1880. 20mm x 48mm. Perf. 14. Arms of Spain surmounted by a Royal Crown. (Figure 18)



Figure 18

Catalogue Numbers	Description	Catalogue Value
W-103 F. 1 I-111	20c Green, Dark green .....	.03 F
W-104 F. 2 I-113	40c Green, Dark green .....	.05 F
W-105 F. 3 I-115	75c Green, Dark green .....	.12 F
W-106 F. 4 I-116	1p50c Green, Dark green .....	.05 F
W-107 F. 5 I-117	2p25c Green, Dark green .....	.20 F
W-108 F. 6 I-119	3p Green, Dark green .....	.12 F
W-108a I-119a	3p Green, white space surrounding block containing figure 3	— W
W-109 F. 7 I-120	3p75c Green, Dark green .....	.30 F
W-110 F. 8 I-121	4p50c Green, Dark green .....	.30 F
W-111 F. 9 I-122	5p25c Green, Dark green .....	.40 F
W-112 F-10 I-123	6p Green, Dark green .....	.80 F
W-113 F-11 I-124	6p75c Green, Dark green .....	1.00 F
W-114 F-12 I-125	7p50c Green, Dark green .....	.25 F
<i>Tete-Beche Pairs</i>		
W-105a F. 3a	75c Green .....	— F
W-106a F. 4a	1p50c Green .....	— F

NOTE: Bartels, Foster and Palmer in "Postage Stamps of the Philippines" (1904) list the following denominations as a part of the issue of 1880: 2 4/8c green, 25c green, 50c green and 2.50p green. The writer has never seen these stamps and doubts their existence. Examination of the known stamps of this issue seems to preclude the existence of the four denominations above mentioned. These stamps were a tax on drafts. The maximum and minimum face value of the drafts to which each stamp of the series applied is indicated on the face of the stamp. For example: The 20c stamp applies to drafts of "250 pesos abajo" (250 pesos or less). This would preclude the existence of a denomination less than 20c. The 40c stamp applies to drafts of 250.01 to 625.00 pesos. This would preclude the existence of a 25c denomination, since the 20c stamp applies to all drafts of 250 pesos or less. In the same manner it can be shown that there is no place in the series for either 50c or the 2p50c denominations.

Bartels, Foster and Palmer list the following denominations as occurring on a "thicker yellowish paper": 20c green, 40c green, 3p green, 6.75p green and 7.50p green.



Figure 19

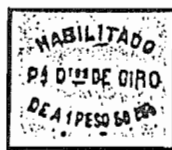


Figure 19A



Figure 20

1882. Derechos de Firma stamp of 1865 overprinted vertically in green, red or yellow in three lines *HABILITADO PA DTOS DE GIRO* with (third line) new value. (Figures 19 and 19A)

W-115 F-13 I-126	20c on 5p Dark blue (green overprint) .....	1.00 F
W-116 F-14 I-127	75c on 5p Dark blue (green overprint) .....	1.00 F

W-117	F-15	I-128	1.50p on 5p Dark blue (red overprint)	.12	F
W-118	F-16	I-129	2.25p on 5p Dark blue (red overprint)	.40	F
W-119	F-17	I-130	3p on 5p Dark blue (yellow overprint)	.50	F

1883. Telegraph stamp of 1876-82 overprinted in yellow *IIABILITADO PA DTOS D GIRO* with (third line) new value. (Figure 20). The first and third lines form the circumference of a circle.

W-120	F-18	I-131	20c on 250m Ultramarine	.04	F
W-120a			26c on 250m Ultramarine (error in value)	—	W
W-120b			28c on 250m Ultramarine (error in value)	—	W

NOTE: No. W-120 occurs, although rarely, with postal cancellations. The writer believes that this is the stamp which Gibbons has listed as a postage stamp (No. 217a). The writer has never seen a specimen of Gibbons' No. 217a. But the *GIRO* overprint above described is very similar in appearance to the postal overprint shown by Gibbons as Type 23. Since this *GIRO* overprint in yellow is usually very difficult to read it might easily be mistaken for the postal overprint, especially when the *GIRO* stamp bore a postal cancellation.



Figure 21

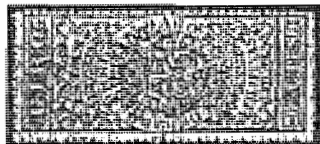


Figure 22

1885. Derecho Judicial stamp of 1866 overprinted in blue or green in four lines *IIABILITADO DOCUMENTOS GIRO* with (fourth line) new value. (Figure 21)

W-121	F-19	I-132	\$3.75 on 5p Light Red (blue overprint)	.60	F
W-122	F-20	I-133	\$5.25 on 5p Light Red (blue overprint)	.60	F
W-123	F-21	I-134	\$6.75 on 5p Light Red (green overprint)	.60	F

1885. Giro stamp of 1880 overprinted in black or red in three lines *IIABILITADO PARA* with (third line) w value. (Figure 22)

W-124	F-22	I-135	\$2.25 on 20c Green (black overprint)	.30	F
W-125	F-23		\$6.00 on 20c Green (black overprint)	4.00	F
W-125a			\$6.00 on 20c Green (red overprint)	—	W
W-126	F-24	I-136	\$7.50 on 20c Green (red overprint)	1.00	F

NOTE: W-125a was submitted to me for examination by Theodore Sheldon in a letter dated June 13, 1960.

Bartels, Foster and Palmer list Nos. I-135 and I-136 as also occurring on a "thicker yellowish paper."

1887. Postage stamp of 1882-86 (2 4/8c, 2nd retouch) overprinted in blue, black or red (?) in three lines *IIABILITADO PARA GIRO* with new value (third line). (Figure 23)

W-127	F-25	I-147	\$0.20 on 2 4/8c Ultramarine (in blue)	.12	F
W-127a		I-147a	\$0.20 on 2 4/8c Ultramarine (in ultramar.)	—	W
W-128		I-148	\$0.20 on 2 4/8c Ultramarine (in red)	—	W
W-129	F-26	I-150	\$0.40 on 2 4/8c Ultramarine (in blue)	.12	F
W-130	F-27	I-149	\$0.40 on 2 4/8c Ultramarine (in black)	.20	F
W-131		I-151	\$0.40 on 2 4/8c Ultramarine (in red)	—	W
W-134	F-28		\$1.50 on 2 4/8c Ultramarine (in blue)	.20	F

NOTE: The writer has not seen, and has been unable to find the authority for the issue of, Nos. W-127a, W-128, W-131. These stamps are listed by Bartels, Foster and Palmer in "Postage Stamps of the Philippines" (1904). The same authority also lists the surcharge *IIABILITADO PARA GIRO* with new values as follows: (1-152) \$0.50 in blue on 2 4/8c ultramarine, second retouch; (1-153) \$0.50 in black on 2 4/8c ultramarine, second retouch. The writer has not seen these stamps and has not been able to find authority for their issue. It is possible that the listing of \$0.50 was a typographical error. Bartels, Foster and Palmer do not list the \$1.50 overprint. It is possible that the two \$0.50 overprints which they list should be listed as \$1.50 overprints. The writer has not, however, seen the \$1.50 overprint in black.

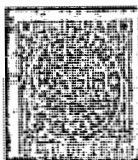


Figure 23

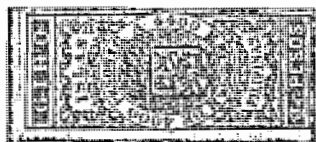


Figure 24

1880. 20mm x 40mm. Per. 11. Type of 1880. (Figure 1B)

W-135	F-29	I-137	5c Dark blue	.....	.10	F
W-136	F-30	I-138	10c Dark blue	.....	.06	F
W-137	F-31	I-139	50c Dark blue	.....	.05	F
W-138	F-32	I-140	1p Dark blue	.....	.05	F
W-139	F-33	I-141	2p Dark blue	.....	.08	F
W-140	F-34	I-142	3p Dark blue	.....	.25	F
W-141	F-35	I-143	4p Dark blue	.....	.40	F
W-142	F-36	I-144	5p Dark blue	.....	.25	F
W-143	F-37	I-145	10p Dark blue	.....	.25	F
W-144	F-38	I-146	50p Dark blue	.....	1.60	F
W-144a	F-38a	I-146a	50p Dark blue, imperforate	.....	.80	F

*Counterfeits Made To Defraud the Philippine Government*

W-137F	F-31F	50c Dark blue	.....	—	F
W-142F	F-36F	5p Dark blue	.....	—	F

NOTE: These counterfeits actually were used in payment of the stamp tax on drafts. W-142F is a dull slate blue; in the lower label the final "S" of pesos leans to the right. In the genuine this final "S" is erect. The writer has not seen W-137F.

1891. 20mm x 48mm. Per. 14. Type of 1880. (Figure 13)

W-145	F-39	I-154	5c Claret	.....	.15	F
W-146	F-40	I-155	10c Claret	.....	.05	F
W-147	F-41	I-156	50c Claret	.....	.02	F
W-148	F-42	I-157	1p Claret	.....	.05	F
W-149	F-43	I-158	2p Claret	.....	.12	F
W-150	F-44	I-159	3p Claret	.....	.15	F
W-151	F-45	I-160	4p Claret	.....	.30	F
W-152	F-46	I-161	5p Claret	.....	.25	F
W-153	F-47	I-162	10p Claret	.....	.30	F

*Counterfeits Made to Defraud the Philippine Government*

W-147F	F-41F	50c Claret	.....	—	W
W-152F	F-46F	5p Claret	.....	—	W

NOTE: Concerning the 1891 Issue Bartels, Foster and Palmer state: "There are dangerous counterfeits of some of the values of this issue made to defraud the government. Copies are to be found on original documents." The writer believes these counterfeits may be properly included in a collection, especially if they occur on the original documents. The counterfeits W-147F and W-152F present a faded appearance, but otherwise very closely approximate the genuine stamps.

1893. 20mm x 48mm. Per. 14. Type of 1880. (Figure 18)

W-154	F-48	I-163	5c Ultramarine	.....	.20	F
W-155	F-49	I-164	10c Ultramarine	.....	.04	F
W-156	F-50	I-165	50c Ultramarine	.....	.04	F
W-157	F-51	I-166	1p Ultramarine	.....	.06	F
W-158	F-52	I-167	2p Ultramarine	.....	.12	F
W-159	F-53	I-168	3p Ultramarine	.....	.25	F
W-160	F-54	I-169	4p Ultramarine	.....	.30	F
W-161	F-55	I-170	5p Ultramarine	.....	.15	F
W-162	F-56	I-171	10p Ultramarine	.....	.40	F

1894. 20mm x 48mm. Perf. 14. Type of 1880. (Figure 19)

W-163	F-57	I-172	5c Bronze green	.....	.04	F
W-164	F-58	I-173	10c Bronze green	.....	.03	F
W-165	F-59	I-174	50c Bronze green	.....	.04	F
W-166	F-60	I-175	1p Bronze green	.....	.04	F
W-167	F-61	I-176	2p Bronze green	.....	.10	F
W-168	F-62	I-177	3p Bronze green	.....	.15	F
W-169	F-63	I-178	4p Bronze green	.....	.20	F
W-170	F-64	I-179	5p Bronze green	.....	.15	F
W-171	F-65	I-180	10p Bronze green	.....	.25	F

1895. 20mm x 48mm. Perf. 14. Type of 1880, but with the value (bottom label) in block letters. (Figure 24)

W-172	F-66	I-181	5c Vermilion	.....	.08	F
W-173	F-67	I-182	15c Vermilion	.....	.60	F
W-174	F-68	I-183	20c Vermilion	.....	1.00	F
W-175	F-69	I-184	30c Vermilion	.....	1.00	F
W-176	F-70	I-185	60c Vermilion	.....	1.00	F

W-177	F-71	I-186	80c Vermilion	2.00	F
W-178	F-72	I-187	1.20p Vermilion	2.00	F
W-179	F-73	I-188	1.40p Vermilion	2.00	F
W-180	F-74	I-189	1.80p Vermilion	4.00	F
W-181	F-75	I-190	2p Vermilion	1.00	F
W-182	F-76	I-191	2.40p Vermilion	2.40	F
W-183	F-77	I-192	3p Vermilion	2.00	F
W-184	F-78	I-193	3.60p Vermilion	4.00	F
W-185	F-79	I-194	4p Vermilion	3.00	F
W-186	F-80	I-195	5p Vermilion	3.00	F
W-187	F-81	I-196	6p Vermilion	4.00	F
W-188	F-82	I-197	7p Vermilion	4.00	F
W-189	F-83	I-198	8p Vermilion	4.00	F
W-190	F-84	I-199	9p Vermilion	5.00	F
W-191	F-85	I-200	10p Vermilion	4.00	F
W-192	F-86	I-201	15p Vermilion	6.00	F

1896. 20mm x 48mm. Perf. 14. Type of 1895. (Figure 24)

W-193	F-87	I-202	5c Emerald Green	.03	F
W-194	F-88	I-203	15c Emerald Green	.12	F
W-195	F-89	I-204	20c Emerald Green	.06	F
W-196	F-90	I-205	30c Emerald Green	.08	F
W-197	F-91	I-206	60c Emerald Green	.30	F
W-198	F-92	I-207	80c Emerald Green	.10	F
W-199	F-93	I-208	1.20p Emerald Green	.10	F
W-200	F-94	I-209	1.40p Emerald Green	.10	F
W-201	F-95	I-210	1.80p Emerald Green	.20	F
W-202	F-96	I-211	2p Emerald Green	.04	F
W-203	F-97	I-212	2.40p Emerald Green	.20	F
W-204	F-98	I-213	3p Emerald Green	.12	F
W-205	F-99	I-214	3.60p Emerald Green	.50	F
W-206	F-100	I-215	4p Emerald Green	.25	F
W-207	F-101	I-216	5p Emerald Green	.20	F
W-208	F-102	I-217	6p Emerald Green	.30	F
W-209	F-103	I-218	7p Emerald Green	.40	F
W-210	F-104	I-219	8p Emerald Green	.50	F
W-211	F-105	I-220	9p Emerald Green	.50	F
W-212	F-106	I-221	10c Emerald Green	.30	F
W-213	F-107	I-222	15p Emerald Green	.60	F

NOTE: Many stamps of above issue are a light bluish green.

1897. Giro stamps of 1895 overprinted in black *HABILITADO GIRO PARA 1897* with a rectangular frame, 11.5mm x 18.5mm. (Figure 25)

W-214	F-108	I-223	5c Vermilion	.15	F
W-215	F-109	I-224	30c Vermilion	.50	F

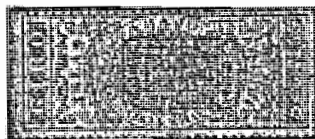


Figure 25

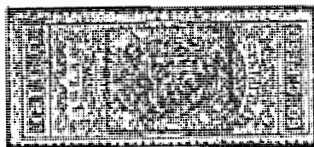


Figure 26

1897. 20mm x 48mm. Perf. 14. Type of 1895. (Figure 24)

W-216	F-110	I-225	5c Claret	.06	F
W-217	F-111	I-226	15c Claret	.08	F
W-218	F-112	I-227	20c Claret	.10	F
W-219	F-113	I-228	30c Claret	.10	F
W-220	F-114	I-229	60c Claret	.10	F
W-221	F-115	I-230	80c Claret	.15	F
W-222	F-116	I-231	1.20p Claret	.15	F
W-223	F-117	I-232	1.40p Claret	.80	F
W-224	F-118	I-233	1.80p Claret	.30	F
W-225	F-119	I-234	2p Claret	.15	F
W-226	F-120	I-235	2.40p Claret	.80	F
W-227	F-121	I-236	3p Claret	.40	F
W-228	F-122	I-237	3.60p Claret	1.20	F
W-229	F-123	I-238	4p Claret	.40	F

W-230	F-124	1-239	5p Claret	.....	.50	F
W-231	F-125	1-240	6p Claret	.....	1.00	F
W-232	F-126	1-241	7p Claret	.....	1.00	F
W-233	F-127	1-242	8p Claret	.....	1.20	F
W-234	F-128	1-243	9p Claret	.....	1.50	F
W-235	F-129	1-244	10p Claret	.....	1.00	F
W-236	F-130	1-245	15p Claret	.....	2.40	F

1898-99. *Giro* stamps of 1897 overprinted in black *RESELLADO* 1898-99 within a rectangular frame. (Figure 26)

W-236B			.15c Claret	.....	—	W
W-236C			20c Claret	.....	—	W
W-237	F-131		30c Claret	.....	.40	F
W-238	F-132		60c Claret	.....	.40	F
W-239	F-133		80c Claret	.....	.40	F
W-240	F-134		1.80p Claret	.....	.40	F
W-241	F-135		2p Claret	.....	.60	F
W-242	F-136		2.40p Claret	.....	.60	F
W-243	F-137		4p Claret	.....	.60	F
W-244	F-138		5p Claret	.....	.60	F
W-244B			7p Claret	.....	—	W

NOTE: Concerning the *Giro* stamps overprinted *RESELLADO* 1898-99 Forbin says: "We do not know whether these stamps were issued or not, not having seen them used." These stamps were overprinted for use by the Spanish administration of Zamboanga, which continued to function for several months after the surrender of Manila in August, 1898. An article by the writer concerning the *RESELLADO* overprint, which occurs on both postage and revenue stamps, was published in March 21, 1942, issue of *Stamps*. The manuscript was mailed to the publisher, Harry L. Lindquist, in 1941, prior to the Japanese invasion of the Philippines.—A. H. Warren



Figure 27



Figure 28

## (D) Pasaportes (Passports)

1885. Postage stamp of 1882 overprinted in dull violet in three lines *HABILITADO PASAPORTES 20 CENTs*, the first and third lines forming the circumference of a circle. (Figure 27)

Catalogue Numbers	Description	Catalogue Value	
W-245 F- 1 1-260	20c on 20c Pale Grayish Bistre	.10	F
W-245a	Inverted Overprint	—	W
W-245b	Overprint without numeral (20)	—	W
W-245c	Double overprint	—	W

NOTE: No. W-245 is listed by M. Galvez (*Catálogo Especial de los Sellos de Correos y Telegrafos de España, Colonias y Ex Colonias*) among the "Fiscal Stamps Used for Postage." The value given by Galvez in his 1936-37 edition: Unused .70; used \$1.05. The only specimens seen of W-245a and W-245b were submitted by Theodore Sheldon.

## (E) Recargo de Cédulas Personales (Surtax on Poll Tax Receipts)

1888. 20mm x 48mm. Perf. 14. Arms of Spain surmounted by a Royal Crown. (Figure 28)

Catalogue Numbers	Description	Catalogue Value	
W-246 F- 1 1-270	25m Blue	.15	F
W-247 F- 2 1-271	10c Green	.06	F
W-248 F- 3 1-272	15c Rose	.30	F

1892. 20mm x 48mm. Perf. 14. Type of 1888. (Figure 28)

W-249 F- 4 1-273	2 4/8c Olive green	.20	F
W-250 F- 5 1-274	10c Purple brown	.10	F
W-251 F- 6 1-275	15c Pale blue green	.15	F

W-252 F- 7 2 4/8c Yellow Brown ..... 40 F

NOTE: Adult males were subject to a semi-annual poll tax. The tax was graduated according to the annual income and the value of the real estate, if any, owned by the tax-payer. A large majority of the adult males paid the minimum poll tax of 50 centavos (0.50). The amount of the poll tax was printed on the face of the poll tax receipt. This receipt was called a *Cedula Personal*. The *Cedula Personal* was also a certificate of identification. On it was written the name of the tax-payer, his age, place of birth, occupation, and the town in which he resided. Late payment of the poll tax was subject to a penalty which was paid by affixing to the poll tax receipt a *Recargo de Cédulas Personales* stamp for the amount of the penalty.

The writer has seen one unused specimen of the 1p25c Blue *Derecho Judicial* stamp of 1874 (W-91) overprinted diagonally in black *Impuesto Cédulas* (Poll Tax). This stamp has not been listed. The writer has not found authority for its issue and he does not know how this stamp, if issued, was used.—Arnold H. Warren.

## (I) Recibos y Cuentas (Receipts and Accounts)

1879-88. 30mm x 35mm. Imperf. Arms of Spain surrounded by the Collar of the Golden Fleece and surmounted by a Royal Crown. (Figure 29)

Catalogue Numbers	Description	Catalogue Value
W-253 F- 1 1-310	10c Rose pink (1879) .....	.04 F
W-254 F- 2 1-311	10c Rose pink on yellow paper (1888?) .....	.03 F



Figure 29



Figure 30

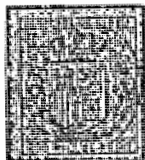


Figure 30A

1886. 30mm x 35mm. Imperf. Type of 1879. (Figure 29)

W-255 F- 3 1-313 10c Pale claret ..... .15 F

NOTE: Bartels, Foster and Palmer in "Postage Stamps of the Philippines" list as issued in 1886(?) the 10c Rose Recibos y Cuentas stamp of 1879 overprinted in blue *HABILITADO PARA UN REAL*. The writer has not seen this stamp and believes that, if issued, it was not used as a Recibos y Cuentas stamp. The law prescribed a stamp tax of 10c on each receipt or paid invoice.

1888. Newspaper stamp (1886) and Derechos de Firma stamp (1880) overprinted in magenta *HABILITADO PARA RECIBOS Y CUENTAS 10 CENTS*. (Figure 30, 30A)

W-257 F- 4 1-314 10c on 1/8c Green Newspaper stamp (1886) ..... .04 F

W-258 F- 5 1-315 10c on 200m Green Derechos de Firma stamp (1880) ..... .10 F

1890-96. 30mm x 35mm. Imperf. Type of 1879. (Figure 29)

W-259 F- 6 1-316 10c Blue (1890) ..... .10 F

W-260 F- 7 1-317 10c Dark brown (1893) ..... .10 F

W-261 F- 8 1-318 10c Blue green (1896?) ..... .02 F

NOTE: Theodore Sheldon has W-261 on a document dated Nov. 17, 1897.

To be Continued

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*Fiscal Stamps of the Philippines:  
Handbook-Catalogue, 1856 to Date*

(Continued from page 160, Vol. 81, No. 2, November, 1967)

**(G) Timbre Movil Especial (Special Adhesive Stamp)**

1898. 20mm x 24mm. Perf. 14. Arms of Spain surmounted by a Royal Crown. Upper label: FILIPAS 1898 y 99. (Figure 31)

Catalogue Numbers	Description	Catalogue Value
W-262 F- 1 1-360	1c Black .....	.05 F
W-263 F- 2 1-361	2c Pale claret .....	.02 F
W-264 F- 3 1-362	5c Slate blue .....	.02 F
W-265 F- 4 1-363	10c Yellow brown .....	.02 F

1898-99. *Timbre Movil Especial* stamp of 1898 overprinted in black in four lines *M RESELLADO PARA 1898-99* with a Rectangular frame. (Figure 32)

W-268	5c Slate blue .....	— W
W-269	10c Yellow brown .....	— W

NOTE: Effective Jan. 1, 1898, *Derechos de Firma, Pasaportes and Recibos Y Cuentas* stamps were abolished. To take the place of these stamps two new classes of *Timbres Moviles* (Adhesive Stamps) were created: first, a series of large imperforate stamps labeled *Sello*, denominations 25c to 20p; second, a series of *Timbres Moviles Especial*, denominations, 1c, 2c, 5c and 10c.

The *Timbres Moviles Especial* stamps were used as follows: 10c on receipts and paid invoices for 15 pesos or more and on import declarations; 5c on export invoices and invoices of coastwise trade; 2c on orders for the withdrawal of merchandise from the customs house and on receipts and paid invoices for less than 15 pesos; no specific use was provided for the 1c denomination.

The *Timbre Movil Especial* overprinted *RESELLADO* was issued for use by the Spanish Administration of Zamboanga, which survived for several months after the surrender of Manila in August, 1898.



Figure 31



Figure 32



Figure 33



Figure 34



Figure 35

**(H) Timbre Movil (Adhesive Stamp) Labeled Sello (Stamp)**

1888. 50mm x 43mm. Imperf. An old man seated instructing youth. Arms of Spain surmounted by Royal Crown at left. Dated 1888-89. (Figure 33)

Catalogue Numbers	Description	Catalogue Value
W-270 F- 1 1-330	5c Black (Sello 12) .....	.20 F
W-271 F- 2 1-331	10c Red brown (Sello 11) .....	.30 F
W-272 F- 3 1-332	25c Emerald green (Sello 10) .....	.60 F



W-273	F-4	I-333	40c Dark blue (Sello 9)	.....	.60	F
W-274	F-5	I-334	50c Carmine (Sello 8)	.....	.40	F
W-275	F-6	I-335	1p Pearl gray (Sello 7)	.....	.50	F
W-276	F-7	I-336	2p Ultramarine (Sello 6)	.....	.30	F
W-277	F-8	I-337	3p Orange (Sello 5)	.....	.60	F
W-278	F-9	I-338	5p Violet (Sello 4)	.....	.40	F
W-279	F-10	I-339	10p Olive yellow (Sello 3)	.....	1.00	F
W-280	F-11	I-340	15p Rose (Sello 2)	.....	1.50	F
W-281	F-12	I-341	20p Greenish black (Sello 1)	.....	1.50	F

1898. 47mm x 28mm. Imperf. Arms of Spain surmounted by a Royal Crown at left; Justice seated at right.  
Dated 1898-1899. (Figure 34)

W-282	F-13	I-342	25c Claret (Sello 10)	.....	.12	F
W-283	F-14	I-343	40c Dark blue (Sello 9)	.....	.50	F
W-284	F-15	I-344	50c Yellow brown (Sello 8)	.....	.40	F
W-285	F-16	I-345	1p Gray purple (Sello 7)	.....	.40	F
W-286	F-17	I-346	2p Light brown (Sello 6)	.....	.70	F
W-287	F-18	I-347	3p Dark rose (Sello 5)	.....	2.00	F
W-288	F-19	I-348	5p Slate (Sello 4)	.....	1.00	F
W-289	F-20	I-349	10p Orange (Sello 3)	.....	3.00	F
W-290	F-21	I-350	15p Red brown (Sello 2)	.....	1.50	F
W-291	F-22	I-351	20p Light purple (Sello 1)	.....	5.00	F

1898-99. Sello stamp of 1898 overprinted in black RESELLADO PARA 1898-99 within a rectangle.  
(Figure 35)

W-292	F-23		50c Yellow brown (Sello 8)	.....	3.60	F
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NOTE: No specific use was provided in 1888 for the 5c and 10c denominations of the imperforate stamps labeled *Sello*. The 25c, 40c and 50c denominations were used on customs documents. The denominations from 1p to 20p were intended for use on insurance policies, stock certificates, clearing house certificates and other commercial documents. But in 1886 a Royal Decree gave business firms the privilege of having the *Sello* (Stamp) printed directly upon their own stationery. As a result the adhesive stamps of denominations for 1p upward found little use. In 1889, when the supply of *Derechos de Firma* stamps and of 10c Giro stamps became exhausted, the use of adhesive stamps labeled *Sello* as a substitute was authorized. Effective Jan. 1, 1898, *Derechos de Firma* and *Pasapartes* stamps were abolished and were replaced by the adhesive stamps labeled *Sello*.

The adhesive stamps labeled *Sello* were of the same denominations, colors and design as the stamps printed on the *Papel Sellado* (Documentary Stamped Paper). But on the *Papel Sellado* the coat of arms was embossed, whereas on the adhesive stamp the coat of arms was printed.

The adhesive stamp labeled *Sello* and overprinted *Resellado Para 1898-99* was issued for the Spanish Administration of Zamboanga, which survived for about nine months after the surrender of Manila in August, 1898.

## (I) Recargo de Consumos (Surtax for Consumption)

During the first semester of 1888, various stamps overprinted *Recargo de Consumos* (Surtax for Consumption) were affixed to the *Cedulas Personales* (Poll Tax Receipts) and the *Patentes de Captacion* (Poll Tax Certificates of Chinese) in payment of a tax on consumption of tobacco which was collected as a surtax of five percent on the cost of *Cedulas Personales* and *Patentes de Captacion*. Slightly more than 1,000,000 of these stamps, of various denominations, were used for this fiscal purpose. The use of these stamps for revenue purposes was discontinued on July 1, 1888, because new forms for the *Cedulas Personales* and for the *Patentes de Captacion* had been received which included the five percent surtax in the price printed on the face of each *Cedula Personal* and *Patente de Captacion*. The use of the remainder of the *Recargo de Consumos* stamps for postal and telegraph purposes was authorized from Jan. 29, 1889, to August 1, 1889. Specimens of these stamps bearing cancellations indicating revenue use are rather scarce.

Types of the *RECARGO DE CONSUMOS* overprint. "Postal Issues of the Philippines" (J. M. Bartels Co., 1912), by Major F. L. Palmer, states that, with the exception of the 2 4/8c, there is only one known type of the overprint for each denomination. Of the 2 4/8c denomination Major Palmer described six types which are known to be genuine, as follows:

"Type I. Small DE with wide space separating it from words preceding and following; tall narrow 2, usually with very short tail; very small figures in 4/8, especially the 8; the first 0 of 0'02 4/8 seems shorter and more rounded than the second, which is taller and narrower."

"Type II. Like types I and III, except that the DE seems slightly smaller, 8 of 4/8 is markedly larger, there is usually a break in the outer oval line opposite DO of *Habilitado*, and the apostrophe before the second 0 in the value nearly touches the 0; II and D of *Habilitado* are notably narrower than in preceding types."

"Type III. Like type I, except that 2 (of 3'02 4/8) usually has longer tail, and the first 0 is taller and narrower than the second; and has narrow U in *Consumos*. Usually also, there is a dent in the outer oval line opposite the flower at lower right."

"Type IV. Like types I and II, except that DE seems slightly larger, numerals of value are larger and broader; 4/8 as in type III, but closer to 2. The comma (or accent) between the two zeros is very high."

"Type V. All lettering between oval lines is larger than in preceding types; DE is larger than before, and is closer to words preceding and following; marked dent in outer oval at left, opposite RE of *Recargo*; all numerals in value are large and broad. Due to blurred printing or injury to the die, the 8 of 4/8 often appears to be a 3, making value read \$0'02 4/3."

"Type VI. Like type V, except that DE is larger and notably closer to C of *Consumos*, numerals of value are taller and broader, 4/8 is close to 2, and also close to inner oval line."

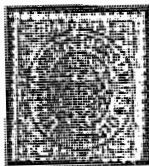


Figure 36



Figure 37

In addition to the six types described by Palmer, there are at least two other types which may be genuine. These are described as follows:

Type VII. Like type VI, distance between inner and outer oval lines is 4mm; like types V, and VI, DE is large and close to the words preceding and following; but, except DE, the letters between the oval lines are smaller than in type VI; the 4 and 8 of 4/8 are much smaller than in Type VI.

Type VIII. Like type I, distance between inner and outer oval lines is 3.5mm; like type I, numerals of 4/8 are very small; but diagonal line between 4 and 8 is much longer than in type I and extends downward slightly below tail of 2; O and D of *Habilitado* are farther apart than in type I; *Recargo* and *Habilitado* are closer to outer oval line than in type I.

1888. Postage stamps of 1880-88, Telegraph stamps of 1888, *Derecho Judicial* stamps of 1866 and 1882, *Giro* stamps of 1880, and *Recargo de Cédulas Personales* stamp of 1888, overprinted in black *RECARGO DE CONSUMOS HABILITADO* with new values. Six or more types of the 2 4/8c overprint as described above. One type for each of the higher denominations. (Figures 36 and 37)

#### I. ON POSTAGE STAMPS OF 1880-88

Catalogue Numbers		Description	M. Calvez's	
			Catalogue Value	Unused Used
W-293	F-16 G- 1 P-141	\$0.02 4/8 on 1/8c Green (I, II, III, IV, V, VI)	.04	.07
W-294	F-17 G- 2 P-142	\$0.02 4/8 on 50m Light Ochre (III, V)	.07	.39
W-295	F-18 G- 3 P-138	\$0.02 4/8 on 1c Gray-green (I to V and VIII)	.35	.42
W-296	F-19 G- 4 P-139	\$0.02 4/8 on 2c Rose (I, II, V)	.04	.10
W-297	F-20 G- 5 P-140A	\$0.02 4/8 on 2 4/8 Blue, 1st retouch (VI)	4.20	4.90
W-298	F-20 G- 6 P-140	\$0.02 4/8 on 2 4/8c Blue, 2nd retouch (I to VII)	.07	.14
W-299	F-21 G- 7 P-141	\$0.02 4/8 on 5c Gray (I, II, IV, V, VI)	.08	.18
W-300	F-22 G- 8 P-143	\$0.02 4/8 on 12 4/8c Salmon rose (I, IV, V, VI)	1.40	1.75
<i>Inverted Overprint</i>				
W-294a	G- 2i P-142a	\$0.02 4/8 on 50m Light Ochre (III)	1.75	2.10
W-295a	G- 3i P-138a	\$0.02 4/8 on 1c Gray-green	—	—
W-296a	G- 4i P-139a	\$0.02 4/8 on 2c Rose (V)	1.75	2.10
W-298a	G- 6i P-140a	\$0.02 4/8 on 2 4/8c Blue, 2nd retouch (VI)	2.10	2.45
W-299a	G- 7i P-141a	\$0.02 4/8 on 5c Gray	2.80	3.50
<i>Double Overprint</i>				
W-293b	G- 1d P-141b	\$0.02 4/8 on 1/8c Green (IV, VI)	1.40	1.75
W-294b	G- 2d P-142b	\$0.02 4/8 on 50m Light ochre (III)	2.80	3.15
W-295b	G- 3d P-138b	\$0.02 4/8 on 1c Gray (I)	2.10	2.45
W-296b	G- 4d P-139b	\$0.02 4/8 on 2c Rose (V)	2.80	3.15
W-298b	G- 6d P-140b	\$0.02 4/8 on 2 4/8c Blue, 2nd retouch (I, VI)	2.10	2.45
W-299b	G- 7d P-141a	\$0.02 4/8 on 5c Gray (IV)	2.45	2.80
W-300b	G- 8d P-143a	\$0.02 4/8 on 12 4/8c Salmon rose	4.80	5.50
<i>Double Overprint, One Inverted</i>				
W-295c	G- 3da P-138c	\$0.02 4/8 on 1c Gray Green (I)	2.80	3.15
<i>Pair, One Without Overprint</i>				
W-293d	G- 1p P-141a	\$0.02 4/8 on 1/8c+1/8c Green (IV)	3.50	4.90
W-294d	G- 2p P-138d	\$0.02 4/8 on 50m+50m Light Ochre	3.50	4.90
W-295d	G- 3p P-139d	\$0.02 4/8 on 1c+1c Gray-green	—	—
W-299d	G- 7p	\$0.02 4/8 on 5c+5c Gray	7.00	10.50
W-300d	G- 8p	\$0.02 4/8 on 12 4/8c+12 4/8c Salmon rose	9.80	12.60

## 2. ON TELEGRAPH STAMPS OF 1888

Catalogue Numbers	Description	M. Galvez's Catalogue Value	
		Unused	Used
W-301 F-23 G-9 P-145	\$0.02 4/8 on 1c Bistre (II, IV, V, VI)	.56	.70
W-302 F-24 G-10 P-146	\$0.02 4/8 on 2c Carmine (IV, V)	.70	1.05
W-303 F-25 G-11 P-147	\$0.02 4/8 on 2 4/8c Brown (I, II, IV, V, VII)	.05	.11
W-304 F-26 G-12 P-148	\$0.02 4/8 on 5c Blue (II, III, IV, V)	.05	.11
W-305 F-27 G-13 P-150	\$0.02 4/8 on 10c Green (I, II, IV, V)	.11	.28
W-306 F-28 G-14 P-149	\$0.02 4/8 on 10c Lilac (I, II, V, VI)	.42	1.40
W-307 F-29 G-15 P-151	\$0.02 4/8 on 20c Lilac (I, II, V, VI)	.21	.18
W-308 F-30 G-16 P-152	\$0.05 on 20c Lilac	.35	.46
W-309 F-31 G-17 P-153	\$0.07 4/8 on 20c Lilac	10.50	10.50
W-310 F-32 G-18 P-154	\$0.10 on 20c Lilac	.25	.42
W-311 F-33 G-19 P-155	\$0.17 4/8 on 20c Lilac	14.00	17.50

*Inverted Overprint*

W-303a	G-11i	\$0.02 4/8 on 2 4/8c Brown	3.50	4.20
W-304a	G-12i P-148a	\$0.02 4/8 on 5c Blue	2.10	2.80
W-306a	G-14i	\$0.02 4/8 on 10c Lilac	7.00	8.40
W-308a	P-152a	\$0.05 on 20c Lilac	—	—

*Double Overprint*

W-301b	G-9d P-145a	\$0.02 4/8 on 1c Bistre (VI)	10.50	10.50
W-303b	G-11d P-147a	\$0.02 4/8 on 2 4/8c Brown (IV)	3.50	4.20
W-304b	G-12d P-148b	\$0.02 4/8 on 5c Blue (IV)	3.50	4.20
W-305b	P-150a	\$0.02 4/8 on 10c Green (IV)	—	—
W-306b	G-14d P-149a	\$0.02 4/8 on 10c Lilac (I, II)	5.60	6.30
W-307b	G-15d P-151a	\$0.02 4/8 on 20c Lilac (II, VI)	4.20	4.20
W-308b	P-152b	\$0.05 on 20c Lilac	—	—
W-309b	P-153a	\$0.07 4/8 on 20c Lilac	—	—
W-310b	P-154a	\$0.10 on 20c Lilac	—	—

*Triple Overprint*

W-304c	G-12i P-148c	\$0.02 4/8 on 5c Blue (IV)	4.90	7.00
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*Double Inverted Overprint*

W-311d		\$0.17 4/8 on 20c Lilac	—	—
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## 3. ON DERECHO JUDICIAL STAMP OF 1866 (IMPERFORATE)

Catalogue Numbers	Description	M. Galvez's Catalogue Value	
		Unused	Used
W-312 F-1 G-20 P-156	\$0.11 2/8 on 5p Light red	17.50	24.50
W-313 F-2 G-21 P-157	\$0.17 4/8 on 5p Light red	9.10	4.55

*Inverted Overprint*

W-313a	G-21i P-157a	\$0.17 4/8 on 5p Light red	28.00	28.00
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*Double Overprint*

W-313b	G-21d P-157b	\$0.17 4/8 on 5p Light red	28.00	28.00
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*Double Overprint, One Inverted*

W-313c	G-21da P-157c	\$0.17 4/8 on 5p Light red	28.00	28.00
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*Pair, One Without Overprint*

W-313d	P-157d	\$0.17 4/8 on 5p Light Red	—	—
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## 4. ON DERECHO JUDICIAL STAMP OF 1882

Catalogue Numbers	Description	M. Galvez's Catalogue Value		
		Unused	Used	
<i>Black Overprint</i>				
W-314	P-158	\$0.17 4/8 on 5p Green	—	—
<i>Magenta Overprint</i>				
W-315	G-22 P-158B	\$0.17 4/8 on 5p Green	140.00	140.00

## Two Overprints, One Black and One Magenta

W-316	C-22d P-158A	\$0.17 4/8 on 5p Green	105.00	105.00
Red Overprint				
W-317	F- 3	\$0.11 2/8 on 5p Green	—	—
W-318	F- 4	\$0.17 4/8 on 5p Green	—	—

NOTE: Forbin prices W-317 at \$3.00 and W-318 at \$2.40. The writer has not seen these stamps.

## 5. ON GIRO STAMPS OF 1880

Catalogue Numbers	Description	M. Galvez's Catalogue Value		
		Unused	Used	
W-319 F- 5 G-23 I-290	\$0.10 on 75c Green	6.30	—	
W-320 F- 6 G-24 I-291	\$0.10 on 1p50c Green	7.00	—	
W-321 F- 7 G-25 I-292	\$0.11 2/8 on 75c Green	6.30	—	
W-322 F- 8 G-26	\$0.17 4/8 on 1p50c Green	7.00	—	
W-323 F- 9 G-27 I-293	\$0.17 4/8 on 3p75c Green	8.40	—	
W-324 F-10 G-28 I-294	\$0.17 4/8 on 6p75c Green	10.50	—	
W-325 F-11 G-29 I-295	\$0.17 4/8 on 7p50c Green	10.50	—	
W-326	G-30	\$0.20 on 7p50c Green	11.20	—
W-327 F-12	I-296	\$0.25 on 7p50c Green	—	—
W-328 F-13 G-31	\$0.40 on 7p50c Green	12.60	—	
W-329 F-14 G-32 I-297	\$0.75 on 7p50c Green	14.00	—	
W-330 F-15 G-33 I-298	\$1.00 on 7p50c Green	17.50	—	

## Tête-Bêche Pair

W-320d G-24t	\$0.10 on 1p50c + \$0.10 on 1p50c Green	1,200.00
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## Two Overprints, One Black and One Violet

W-322d F- 8a	\$0.17 4/8 on 1p50c Green	—
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NOTE: No. W-327 is priced at \$4.00 by Forbin. No. W-322d is reported to exist by Forbin. The writer has not seen this stamp and has not found it mentioned by any other authority.

Bartels, Foster and Palmer (in 1904) stated that "\$0.40 and \$1.25 were authorized by the decree of March 30, 1889, but they are not yet chronicled." Palmer in 1912 stated that Hanciau reported that these two denominations of the *Recargo de Consumos* overprint were issued but did not state what stamps were overprinted with these denominations. Both Forbin and Galvez list the \$0.40 denomination as overprinted on the 7p50c Green *Giro* stamp of 1880. The writer therefore infers that the \$1.25 denomination overprinted on the 7p50c Green *Giro* stamp of 1880 may exist.

Palmer in 1912 reported that Nos. W-319, W-320, W-321, W-325 and W-326 are known with postal cancellations, although he believes that these stamps were postally used only through inadvertence.

## 6. ON RECARGO DE CEDULAS PERSONALES STAMP OF 1888

Catalogue Numbers	Description	M. Galvez's Catalogue Value		
		Unused	Used	
W-332	G-34	\$0.02 4/8 on 25m Blue	10.50	14.00

NOTE: No. W-332 is listed in M. Galvez's "Catalogo Especial de los Sellos de Correos y Telegrafos de Espana, Colonias y Ex Colonias (1936-37)." The writer has not seen this stamp and has not found it mentioned by any other authority.

## Section 3: Under the Philippine Revolutionary Government of 1898-99

### (A) Polizas (Insurance Policies)

1898. Imperforate (?). Cost of Arms (Revolutionary Government ?)

Catalogue Numbers	Description	Catalogue Value
W-333 F- 1	2p Carmine	— W

NOTE: No. W-333 is listed by Forbin. The writer has not seen this stamp and has not found it listed by any other authority. It is possible that the stamp listed by Forbin was a cut-square specimen of 2-pesos stamp (W-339) printed on *Papel Sellado* (Documentary Stamped Paper) issued by the Revolutionary Government.

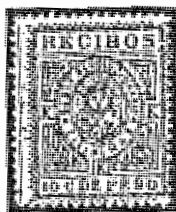


Figure 38

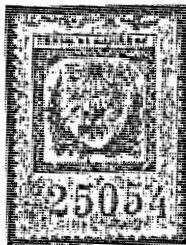


Figure 39



Figure 40



Figure 41

### (B) Recibos (Receipts)

1898. 25mm x 32mm. Perf. 11½. Inscribed *GOBno Revolucionario Filipinas*, with the initials K K K, one at each side of and one below a central oval, within which is the sun. Dated 1898-1899. (Figure 38)

Catalogue Numbers	Description	Scott's Catalogue Value	
		Unused	Used
W-334 F-1 R-10	10c Red brown .....	30	—

### (C) Trans. de Ganados (Transfer of Livestock)

1898. 27mm x 37mm. Perf. 11½. Upper label reads: *Trans de Ganados*. Serial number at the bottom. No value is given. (Figure 39)

Catalogue Numbers	Description	Scott's Catalogue Value	
		Unused	Used
W-335 F-1 R-11	Red brown (no value given) .....	5.00	5.00
<i>Imperforate Horizontally</i>			
W-335a R-11a	Red brown (no value given) .....	—	—
<i>Horizontal Pair, Imperforate Between</i>			
W-335b	Red brown (no value given) .....	—	—

NOTE: Concerning No. W-335, Palmer quoted C. A. Howes as follows: "I have found in the 'Instructions for the Rule of Provinces and Towns,' issued by Aguinaldo at Cavite on June 20, 1898, the following (regulation). . . . 'Rule 43: The Delegate of Rents will keep a book for the registry of property and the transfer of cattle. There will be placed on the cattle registered in this book the town mark. This will serve to give in the future a title to the owners of the cattle by a certificate of record of transfers which the delegate, with the countersign of the chief (Jefe), will issue. For this work the Delegate of Rents shall charge a local contribution of 1 peseta (20 centavos) per head for the certificate.' . . . the lack of expressed value (on the stamp) was probably due to the charge for the certificate varying according to the number of cattle."

### (D) Papel Sellado (Documentary Stamped Paper)

1899(?). Stamp 30mm x 39mm. *Libertad* in upper label. Value in lower label. Inscribed *GOBno Revolucionario Filipinas*, with initials, K K K, one at each side and one below the central oval. Dated 1898-1899. There are five designs, differing chiefly in the emblem within the central oval. On the 25c and 50c, triangle and star; on 1p, three stars; on 2p, triangle; on 5p, sun; on 10p, 15p and 20p, sun behind a star. Stamp printed at top of first page of double sheet, folded vertically to form pages 8½ by 12½ inches. An embossed seal at left and a serial number in black at right of stamp. Two types of seal, one labeled *Gobierno de Filipinas* and the other labeled *Hacienda Filipinas*. Two types of serial numbers, one 7mm high and the other 5.5mm high. Each sheet is watermarked. Several different watermarks occur, among them: (a) a crown and shield, with Ja below and A. ROMANI T below at both right and left of shield; (b) J VILASECA; (c) JOSE GUARRO; (d) LIBERIA DE COLON MANILA. Some sheets also have a coat of arms, in one of two forms: (a) Crown and shield with globe; (b) crown and quartered coat of arms. (Figure 40)

Catalogue Numbers	Description	Scott's Catalogue Value	
		Unused	Used
W-336 R-12	25c Black .....	—	—
W-337 R-13	50c Rose .....	—	—

W-338	R-14	1p	Purple	.....	—	—
W-339	R-15	2p	Red	.....	—	—
W-340	R-16	5p	Blue	.....	—	—
W-341	R-17	10p	Yellow green	.....	—	—
W-342	R-18	15p	Black	.....	—	—
W-343	R-19	20p	Red brown	.....	—	—

## Section 4: Under American Dominion

Soon after the occupation of Manila by the United States Army on Aug. 13, 1898, a provisional American Military Government was established to carry on the functions of government in those portions of the Philippines which were under American control.

American army officers took charge of the Customs and Internal Revenue departments in Manila on Aug. 20, 1898. Capt. C. F. Mudgett was named Collector of Internal Revenue; Lieut. C. S. Houghwout, Assistant to the Collector, and Lieut. C. H. Sleeper, Deputy Collector. The current Spanish-Philippine fiscal stamps were continued in use until the supply was exhausted, that is, until about the end of July, 1899. Prior to use, however, these stamps were validated: first, with the handwritten initials of the Collector of Internal Revenue (or of his assistant or deputy), and later with one of several types of rubber handstamps.

The existing system of stamp taxes was continued with little change until it was repealed by the Internal Revenue Law which became effective Aug. 1, 1904. Hence, the early issues of fiscal stamps under American Dominion were simply new issues of the same fiscal stamps which were current when the U. S. Army occupied Manila. The use of fiscal stamps of the sort current in the United States was gradually introduced. At the end of 1904 the use of Giro (Draft) stamps and stamps labeled *SELLO* was discontinued.

### (A) Timbre Movil Especial (Special Adhesive Stamp)

1898 (Aug. 20). Spanish-Philippine *Timbre Movil Especial* stamps of 1898 validated with the initials, handwritten in red, of the Collector of Internal Revenue (U. S. Military Government), of his Assistant, or of his Deputy. The initials were handwritten as follows: C H S, by Lieut. C. H. Sleeper; C S II, by Lieut. C. S. Houghwout; C F M, by Capt. C. F. Mudgett.

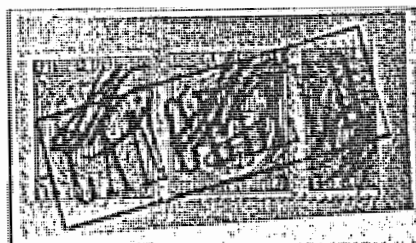


Figure 42



Figure 43



Figure 44

#### Type A. Initialed C H S (Figure 41)

Catalogue Numbers	Description	Catalogue Value	
W-344	1c Black	4.00	W
W-345	2c Pale claret	4.00	W
W-346	5c Slate blue	2.00	W
W-347	10c Yellow brown	1.00	W

#### Inverted Initials

W-344a	10c Yellow brown	16.00	W
W-347a	1c Black	16.00	W

#### One-half of 10c Used as a 5c Stamp, Tied by Cancellation to Original Document. (Figure 42)

W-348	5c (Vertical half of 10c yellow brown)	25.00	W
W-348a	5c (Horizontal half of 10c yellow brown)	75.00	W

#### Type B. Initialed C S II (Figure 43)

W-344B	1c Black	6.00	W
W-345B	2c Pale claret	5.00	W
W-346B	5c Slate blue	3.00	W
W-347B	10c Yellow brown	2.00	W

*Inverted Initials*

W-344Da	1c Black .....	24.00	W
	<i>One-half of 10c Used as a 5c Stamp, Tied by Cancellation To Original Document</i>		
W-348D	5c (Vertical half of 10c yellow brown) .....	35.00	W
	<i>Type C. Initialed C F M (Figure 44)</i>		
W-344C	1c Black .....	5.00	W
W-345C	2c Pale claret .....	4.00	W
W-346C	5c Slate Blue .....	2.00	W
W-347C	10c Yellow brown .....	1.00	W
	<i>Inverted Initials</i>		
W-344Ca	1c Black .....	25.00	W
	<i>One-half of 10c Used as a 5c Stamp, Tied by Cancellation To Original Document</i>		
W-348C	5c (Vertical half of 10c yellow brown) .....	35.00	W

### (B) Timbre Movil Especial on Sello

This unique provisional 50-centimos stamp might be classified as an adhesive Sello stamp, since it was issued to replace the 50 centimos Sello stamp when the supply of the latter became exhausted.

1898. 10c Timbre Movil Especial stamp of 1898 (W-265) affixed to face of 40c Timbre Movil labeled Sello stamp of 1898 (W-283), with initials of Collector of Internal Revenue (U. S. Military Government) or one of his deputies handwritten in red ink across the face of the two stamps. Initials were: C H S, by Lieut. C. H. Sleeper; C S II, by Lieut. C. S. Haughwout, and C F M, by Capt. C. F. Mudgett.



Figure 45



Figure 46

*Type A. Initialed C H S (Figure 45)*

<i>Catalogue Numbers</i>	<i>Description</i>	<i>Catalogue Value</i>
W-349	50c (10c yellow brown (W-265) on 40c blue (W-283)) .....	20.00 W

*Type B. Initialed C S II (as in Figure 48)*

W-349B	50c (10c yellow brown (W-265) on 40c blue (W-283)) .....	20.00 W
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*Horizontal One-half Used as a 25c Stamp, Tied by Cancellation  
To Original Document. (Figure 46)*

W-350B	25c (Horizontal half of W-349B) .....	200.00 W
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Figure 12

**CORRECTION:** In the first installment of this serialization, October 1967, pages 59 and 60, Figures 7 and 8 were transposed and the figure shown on page 61 as No. 12 is erroneous. The correct Figure 12 appears at the left of this correction notation.

(To be continued)

# Fiscal Stamps of the Philippines: Handbook-Catalogue, 1856 to Date

(Continued from page 230, Vol. 81, No. 3, December, 1967)



Figure 47



Figure 48

Dr. James C. Perry, in an article published in the *American Journal of Philately*, August, 1903, wrote as follows:

"Provisional 50c de peso (10c plus 40c) 1898

"(a) 50c de peso split horizontally to make 25c de peso value."

"(b) 50c de peso split vertically to make 25c de peso value."

"I have seen these stamps on original documents so that the existence of these rare provisionals cannot be denied. I have seen only three of variety (a) and one of variety (b)."

There were two specimens of variety (a), one an upper half and the other a lower half, in Dr. Perry's collection. There was no specimen of variety (b). The author cannot list variety (b) because Dr. Perry failed to record the type of initials on variety (b).

Type C. Initialed C F M (as in Figure 49)

W-319C 50c (10c Yellow brown (W-265) on 40c Blue (W-283)) ..... 20.00 W



Figure 49



Figure 50

## (C) Timbre Movil (Adhesive Stamp) Labeled Sello (Stamp)

1898. Spanish-Philippine Sello stamps of 1898 initialed in red with handwritten initials of the Collector of Internal Revenue (U. S. Military Government) or one of his deputies. The handwritten initials were: C H S, by Lieut. C. H. Sleeper; C S H, by Lieut. C. S. Haughwout, and C F M, by Capt. C. F. Mudgett.

Catalogue Numbers	Description	Catalogue Value
<i>Type A. Initialed C H S (Figure 47)</i>		
W-351	25c Claret (Sello 10) .....	1.00 W
W-352	40c Blue (Sello 9) .....	3.00 W
W-353	50c Yellow brown (Sello 8) .....	3.00 W
W-354	1p Gray purple (Sello 7) .....	4.00 W
W-355	2p Light brown (Sello 6) .....	8.00 W



W-357	5p Slate (Sello 4)	8.00	W
W-358	10p Orange (Sello 3)	25.00	W
W-359	15p Red brown (Sello 2)	25.00	W
<i>Type B. Initialed C S II (Figure 48)</i>			
W-351B	25c Claret (Sello 10)	1.00	W
W-352B	40c Blue (Sello 9)	3.00	W
W-353B	50c Yellow brown (Sello 8)	3.00	W
W-354B	1p Gray purple (Sello 7)	8.00	W
<i>Type C. Initialed C F M (Figure 49)</i>			
W-351C	25c Claret (Sello 10)	1.00	W
W-352C	40c Blue (Sello 9)	3.00	W
W-353C	50c Yellow brown (Sello 8)	3.00	W
W-354C	1p Gray purple (Sello 7)	4.00	W
W-356C	3p Dark rose (Sello 5)	20.00	W

Dr. Perry, in the August, 1903, issue of the *American Journal of Philately*, listed the following denominations of the Sello stamps of 1898 as validated with handwritten initials: 25c, 40c, 50c, 1p, 2p, 3p, 5p, 10p, 15p, and 20p. He did not state which type of initials was affixed to each denomination. Elsewhere in the same article, in discussing all of the stamps to which the handwritten initials were affixed, he wrote: "Three varieties of each value exist, some of which are rarer than others, since three officers connected with the Internal Revenue Office surcharged them with their initials in red ink." The author has listed only those varieties which he has seen. He has not seen a specimen of the 20-pesos Sello stamp overprinted with the handwritten initials.

1898. Spanish-Philippine Sello stamp of 1898 with handwritten overprint in red which reduces the face value from 15 to 5 pesos. The figure 4 is written over 2 in the upper label and the figure 0 is written over 1 of 15 in the lower label. The stamp also bears the handwritten overprint C S II (Type B) as described for the preceding issue.

W-361	5p on 15p Red brown (Sello 4 on Sello 2)	50.00	W
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1899 (March ?). Spanish-Philippine Sello stamp of 1898 with handstamped overprint in blue in three lines, U. S. INTERNAL REVENUE. (Figure 50)

W-362	25c Claret (Sello 10)	3.00	W
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*Inverted Overprint*

W-362a	25c Claret (Sello 10)	15.00	W
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*Double Overprint*

W-362b	25c Claret (Sello 10)	—	W
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NOTE: The double overprint (W-362b) was listed by Dr. Perry on page 249 of the *American Journal of Philately*, August, 1903. The author has not seen this stamp.

1899 (January). 48mm x 27.5mm. Imperf. Lithographed. Left panel shows a shield of stars and stripes on a background of rays. Right panel shows an eagle with spread wings on a background of stars. In upper label, Sello followed by a number indicating the "class" of the stamp. Date, 1899, on shield. Twenty-eight rays in left panel; rays touch lower corners of left panel; nine rays touch semi-circle above shield; United and States touch third and end on seventh, ray; period after States: letters and figures of labels more than 2.5mm tall. (Figure 51)

Catalogue Numbers	Description	Date of Issue	Quantity Printed	Catalogue Value
W-363 F- 2	25c Light lake	January	5,000	.60 F
W-364 F- 3	40c Dull light blue	January	2,000	4.00 F
W-365 F- 4	50c Pale bistre	January	5,000	1.60 F
W-366 F- 5	1p Dull pale lilac	January	5,000	2.50 F
W-367 F- 6	2p Brown lilac	January	1,000	4.00 F
W-368 F- 7	3p Dull pink	January	500	8.00 F
W-369 F- 8	5p Olive brown	January	500	10.00 F
W-370 F- 9	10p Dull orange	January	500	12.00 F
W-371 F-10	15p Dull cinnamon	January	500	10.00 F
W-372 F-11	20p Dull mauve	January	500	20.00 F

The dates of issue and the number printed of the issues of 1899, 1900 and 1901-02 were obtained from the article by Dr. Perry in the *American Journal of Philately* for August, 1903. The author's descriptions of colors and shades differ somewhat from the descriptions of Dr. Perry. But the writer's descriptions are based on the stamps found in Dr. Perry's collection. Dr. Perry had in each case indicated the month of issue below the stamp in his album. Hence, the stamp listed here is the stamp listed by Dr. Perry for the same date of issue.

1899. 48mm x 27.5mm. Perf. 12. Type of the imperforate issue of 1899. Lithographed. Date, 1899, on shield. Design same as imperf. issue.

W-363A F-12	25c Lake	May	25,000	.40 F
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W-363Aa	25c Deep rose	September	15,000	.40 F
W-363Ab	25c Light rose	November	3,000	.40 F
W-363Ae	25c Rose	December	10,000	.40 F
W-365A F-13	50c Dull olive bistre	July	25,000	.80 F
W-366A F-14	1p Dull violet	September	5,000	1.60 F
W-366Aa	1p Dull light violet	November	2,000	1.60 F
W-369A F-15	5p Olive brown	December	1,000	2.00 F

The five varieties of the 25c denomination issued during 1899 may be identified, not only by shade, but also by differences in the figure 25.

In No. W-363, 2 is shorter than 5; bottom of 5 extends below 2; 2 leans to left and 5 to right; figure 25 is 4mm wide. In No. W-363A, 2 is slightly taller than 5; bottom of 2 extends below 5; both figures thicker than in No. W-363; 2 is parallel to 5; tail of 5 is shorter than in No. W-363; tail of 2 touches frame at left; figure 25 is more than 4mm wide. In No. W-363Aa, 2 extends below 5; 5 is closer to top than to bottom of frame; both 2 and 5 are narrower than in either W-363 or W-363A; tail of 5 is almost as long as body of figure; 5 leans slightly to right; figure 25 is slightly less than 4mm wide. In No. W-363Ab, shape and position of 2 and 5 are practically the same as in W-363Aa; but tail of 5 is slightly shorter and tail of 2 slopes slightly to left; figure 25 is slightly less than 4mm wide. In No. W-363Ac, 2 is slightly shorter than 5; both 2 and 5 are shorter than in the four preceding types; 2 and 5 are less than 2.5mm tall; 2 and 5 are equally distant from top and bottom of frame; 2 leans to left and 5 to right; tail of 5 slopes to right; figure 25 is less than 4mm wide.



Figure 51



Figure 52



Figure 53

The two varieties of the 50c may be identified by difference in shape of 8 in upper label. In No. W-365, 8 is less than 2.5mm tall; upper part of 8 is almost as wide as lower part. In No. W-365A, 8 is more than 2.5mm tall; upper part of 8 is much narrower than lower part.

There is no noticeable difference in design of the three varieties of the 1p, but they may be identified by the shade. The imperforate variety is printed on a hard brownish paper. The two perforate varieties are printed on a softer, whiter paper.

1900. 48mm x 27.5mm. Perforation 12. Lithographed. Type of 1899. Date, 1900, on shield. Twenty-eight rays in left panel; rays do not touch lower corners of left panel; ten rays touch semi-circle above shield; UNITED does not touch third, and extends beyond seventh, ray; STATES touches both third and seventh rays; no period after STATES.

Catalogue Numbers	Description	Date of Issue	Quantity Printed	Catalogue Value
W-373 F-16	25c Rose	January	90,000	.15 F
W-373a	25c Red	July	25,000	.15 F
W-373b	25c Deep red	December	50,000	.15 F
W-374 F-17	40c Blue	January	23,000	1.00 F
W-375 F-18	50c Deep buff	January	25,000	.70 F
W-376 F-19a	1p Dull lilac	January	25,000	.80 F
W-376a F-19	1p Dull violet	May	10,000	.50 F
W-376b	1p Dull indigo	July	25,000	.80 F
W-377 F-20a	2p Dull brown	January	1,000	6.00 F
W-378 F-20	2p Dull mauve	March	17,500	1.20 F
W-379 F-21	3p Dull pink	January	3,000	2.00 F
W-380 F-22	5p Olive brown	July	2,000	2.40 F
W-381 F-23	10p Brown yellow	March	2,500	4.00 F
W-382 F-24	15p Red brown	January	1,500	5.00 F
W-383 F-25	20p Lilac	January	1,500	8.00 F

*Embossed "U S" in letters 3.5mm tall*

W-373E	25c Deep Red	December	—	— W
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No. W-373E is listed by Dr. Perry. The author has not seen this stamp. Dr. Perry stated that the 2p Brown (W-377) was an error in color.

1901-02. 48mm x 27.5mm. Perf. 12. Lithographed. Type of 1899. No date on shield. Thirty rays in left panel; rays do not touch lower corners of left panel; eleven rays touch semi-circle above shield; letters and figures in labels smaller than in issue of 1900, being about 2mm tall.

W-384	F-26	25c Deep Rose	Jan. 3, 1901	11,500	.30 F
W-385	F-27	25c Dull Violet )	(6 printings )	319,000	.20 F
W-385a		25c Dull Lilac )	(Jan. 29, 1901)		
W-385b		25c Dull Indigo )	(to July, )		
W-385c		25c Deep Violet )	(1902. )		
W-386	F-28	40c Blue	Jan. & May, 1901	34,000	.50 F
W-387	F-29a	50c Olive Yellow	Jan. 1901	5,000	.60 F
W-387a	F-29	50c Ochre	June, 1901	8,000	.30 F
W-388	F-30	1p Dull violet	Jan. 3, 1901	6,500	.50 F
W-389	F-31a	1p Chocolate	Jan. 29, 1901	7,000	— F
W-390	F-31	1p Deep lake	Apr. & June, 1901	60,000	.20 F
W-391	F-32	2p Bronze green )	Apr. & June, 1901	25,000	1.00 F
W-391a		2p Deep Blue green)			
W-392	F-33	2p Brown violet	Jan. 3, 1901	2,950	2.00 F
W-393	F-34	3p Dull pink	June, 1901	3,000	3.00 F
W-394	F-35	5p Olive brown	Jan. & June, 1901	6,000	4.00 F

*Embossed "U S" in Letters 3.5mm Tall*

W-384E	25c Deep rose	Jan. 3, 1901	—	—W
W-386E	40c Blue	Jan., 1901	—	—W
W-388E	1p Dull violet	Jan. 3, 1901	—	—W
W-392E	2p Brown violet	Jan. 3, 1901	—	—W
W-394E	5p Olive brown	Jan., 1901	—	—W

Newton C. Comfort, an associate of Dr. Perry in the U. S. Public Health Service in Manila, has stated: "The embossing of the letters, U S, was done secretly by the Director of the Bureau of Internal Revenue for the purpose of discovering the authorship of the thefts (of stamps). The embossing was resorted to only once and only such denominations were embossed as were in the hands of certain employees."

1903. 47mm x 27.5mm. Perf. 12. Printed from electrotypes. Type of 1899, but with a background of dots and *Class* instead of *Sello* in the upper label. Without date on shield. (Figure 52)

W-395	F-36	25c Violet (Class 10)		.20 F
W-395A		40c Dull Blue (Class 9)		— W
W-396	F-37	50c Dark Orange (Class 8)		.30 F
W-397	F-38	1p Deep Carmine (Class 7)		.30 F

The above stamps remained in use until the end of December, 1904. They were replaced by *Documentary* stamps on January 1, 1905.

**(D) Giro (Draft)**

These stamps were used in payment of the stamp tax on drafts, bills of exchange, negotiable promissory notes, checks, orders of transfer of funds issued by banks or companies against their branch houses, and letters of credit for fixed sums.

1898 (Aug. 20). Spanish-Philippine GIRO stamps of 1898 validated with initials of the Collector of Internal Revenue (U. S. Military Government) or one of his two deputies. The initials were handwritten, in red ink unless otherwise stated: C H S by Lieut. C. H. Sleeper; C S II by Lieut. C. S. Haughwout; C F M by Capt. C. F. Mudgett.

*Type A. Initialed C H S. (Figure 53)*

Catalogue Numbers	Description	Catalogue Value
	<i>Horizontal Red Initials</i>	
W-398	5c Claret	\$ 1.00 W
W-399	15c Claret	1.00 W
W-400	20c Claret	1.00 W
W-401	30c Claret	1.00 W
W-402	60c Claret	1.00 W
W-403	80c Claret	1.50 W
W-404	1p20c Claret	1.50 W
W-405	1p40c Claret	4.00 W
W-406	1p80c Claret	3.00 W
W-407	2p Claret	1.50 W
W-408	2p40c Claret	4.00 W
W-409	3p Claret	3.00 W

W-410	3p60c Claret	5.00	W
W-411	4p Claret	3.00	W
W-412	5p Claret	3.00	W
W-413	6p Claret	5.00	W
W-414	7p Claret	5.00	W
W-415	8p Claret	5.00	W
W-416	9p Claret	7.00	W
W-417	10p Claret	5.00	W
W-418	15p Claret	10.00	W

*Vertical Red Initials*

W-417a	10p Claret	5.00	W
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*Horizontal Black Initials*

W-415b	8p Claret	5.00	W
W-417b	10p Claret	5.00	W

*Initialed in Red: C H S - U S A Collector (?)*

W-401c	30c Claret (Vertical Initials)	5.00	W
W-401c	1p20c Claret (Diagonal Initials)	5.00	W
W-406c	1p80c Claret (Vertical Initials)	5.00	W
W-408c	2p10c Claret (Vertical Initials)	5.00	W

*Handwritten: Lt. C. H. Sleeper/ Dept. Collector*

W-400d	20c Claret	—	W
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*Type B. Initialed C S H. (As in Figure 48)*

*Horizontal Red Initials*

W-398B	5c Claret	1.00	W
W-399B	15c Claret	1.00	W
W-400B	20c Claret	1.00	W
W-401B	30c Claret	1.00	W
W-402B	60c Claret	1.00	W
W-403B	80c Claret	1.50	W
W-401B	1p20c Claret	1.50	W
W-405B	1p40c Claret	4.00	W
W-406B	1p80c Claret	3.00	W
W-407B	2p Claret	1.50	W
W-409B	3p Claret	3.00	W
W-410B	3p60p Claret	5.00	W
W-411B	4p Claret	3.00	W
W-413B	6p Claret	5.00	W
W-414B	7p Claret	5.00	W
W-415B	8p Claret	5.00	W
W-417B	10p Claret	5.00	W

*Horizontal Black Initials*

W-400Bb	20c Claret	5.00	W
W-407Bb	2p Claret	5.00	W

*Initialed in Red: C S H - Asst.*

W-398Bc	5c Claret	5.00	W
W-403Bc	80c Claret	5.00	W

*Type C. Initialed C F M. (As in Figure 49)*

*Vertical Red Initials*

W-398C	5c Claret	1.00	W
W-400C	20c Claret	1.00	W
W-402C	60c Claret	1.00	W
W-403C	80c Claret	1.50	W
W-401C	1p20c Claret	1.50	W
W-405C	1p40c Claret	4.00	W
W-407C	2p Claret	1.50	W
W-411C	4p Claret	3.00	W
W-412C	5p Claret	3.00	W
W-413C	6p Claret	5.00	W
W-415C	8p Claret	5.00	W

W-402Ca	60c Claret	1.00	W
W-407Ca	2p Claret	1.50	W
W-411Ca	4p Claret	3.00	W
W-417Ca	10p Claret	5.00	W

The preceding list of *GIRO* stamps bearing handwritten initials includes all varieties listed by Mr. A. B. Kay in the Bulletin of the Fiscal Philatelic Society (London) for January, 1915. To the list of Mr. Kay the author has added such other varieties as he has seen. Also added to Mr. Kay's list are the following varieties which the author has not seen but which Mr. Robert H. Shellhamer has reported to be in his collection: W-400d, W-410B and W-417B. In the American Journal of Philately for August, 1903, Dr. James C. Perry stated that each of the three types of handwritten initials occurred on each denomination of the Spanish-Philippine *GIRO* stamps of 1898. Hence there may exist varieties which are not included in the preceding list.



Figure 54



Type B

Type A

Type F

Type H

Figure 55

1899 (March?). Spanish-Philippine *GIRO* stamps of 1898 handstamped in blue in three lines, U. S. INTERNAL REVENUE. (Figure 54)

Catalogue Numbers	Descriptions	Catalogue Value
W-419 F. 1	5c Claret (Overprint reads upward)	2.00 F
W-419A	15c Claret (Overprint reads upward)	— W
W-420 F. 2	20c Claret (Overprint reads upward)	1.60 F
W-421 F. 3	30c Claret (Overprint reads downward)	2.40 F
W-421A	60c Claret (Overprint reads upward)	— W
W-422 F. 4	80c Claret (Overprint reads upward)	2.40 F
W-422A	1p20c Claret (Overprint reads upward)	— W
W-423 F. 5	1p40c Claret (Overprint reads upward)	2.10 F
W-424 F. 6	2p40c Claret (Overprint reads upward)	2.00 F

The author has not seen W-419A, W-421A, W-422 and W-422A. But Robert H. Shellhamer has reported that he has these stamps in his collection.

1899. 21mm x 48mm. Lithographed. Perforation  $11\frac{1}{2}$  to 12, irregular pin perforation, and large hole perforation 10 to 12. Design crudely drawn. At center a shield of stars and stripes; UNITED STATES in two lines on the shield; *GIRO* above the shield; PHILIPPINE ISLANDS 1899 in three lines below shield; range of values to which stamp applies in upper label; denomination of stamp in lower label. Color varies from light blue to dark blue. There are at least eleven types and minor varieties of several of these types. The type can sometimes be identified by the presence, or absence, of periods in the denomination in the lower label. The eleven known types are:

*Type A.* 1 of 1899 is without serif; seven lines in central stripe of shield; UNITED ends at right edge of sixth stripe; letters of UNITED STATES well-formed and well-aligned; PH of PHILIPPINES and IS of ISLANDS are taller than the other letters; thick, hard, yellowish parchment paper; perforation  $11\frac{1}{2}$  to 12. This type occurs only in the first printing and is the only known type of the first printing. (Figure 55)

*Type B.* The same as type A, except that 1 of 1899 has a long, curved serif, thickened at its lower end, that the I is much shorter than the 8; soft white wove paper; perforation  $11\frac{1}{2}$  to 12 and irregular pin perforation. This type occurs in all denominations of second printing. (Figure 55)

*Type C.* 1 of 1899 has thick serif; five lines in central stripe; UNITED ends at center (third line) of sixth stripe; letters of UNITED STATES short and thick, showing much white; wide space between T and E of both UNITED and STATES; second S of STATES extends below the E and leans to right; perforation  $11\frac{1}{2}$  to 12.

*Type D.* 1 of 1899 has thin serif; seven lines in central stripe; UNITED ends at center of sixth stripe; UNITED STATES is smaller than in any other type; U of UNITED is very broad and is taller than other letters; The D is small; both S's of STATES lean to right; perforation  $11\frac{1}{2}$  to 12.

*Type E.* 1 of 1899 has curved, nearly horizontal, serif, thickened at outer end; UNITED ends in white space between sixth and seventh stripes; eight lines in central stripe; long top to E of UNITED; perf. 11½ to 12.

*Type F.* 1 of 1899 has short, curved serif; 1899 is tall; six lines in central stripe; UNITED ends at center of sixth stripe; first S of STATES leans to right and second S leans to left; irregular pin perforation. (Figure 55)

*Type G.* 1 of 1899 has curved serif, thickened at outer end; five lines in central stripe; four lines in sixth stripe; UNITED ends on third line of sixth stripe; U of UNITED is broad and extends into white space on each side of second stripe; irregular pin perforation.

*Type H.* 1 of 1899 has thin curved serif; six lines in central stripe; UNITED ends at right edge of sixth stripe; letters of UNITED STATES irregular and lightly drawn, showing much white; first S of ISLANDS is very large and badly formed; wide space between 8 and 9 of 1899; lines of design clearly drawn; irregular pin perforation. (Figure 55)

*Type I.* 1 of 1899 has curved serif; seven lines in central stripe; five lines in sixth stripe; UNITED ends on fourth line of sixth stripe; letters of UNITED STATES short and thick; both S's of STATES lean to right and extend below other letters; irregular pin perforation.

*Type J.* 1 of 1899 shorter than 8 and has long serif, usually thickened at outer end; seven lines in central stripe; UNITED ends at right edge of sixth stripe; no top to right limb of U of UNITED, and D is large and extends below E; large irregular perforation 10 to 12.

*Type K.* 1 of 1899 is short and has serif; six lines in central stripe; UNITED extends into white space between sixth and seventh stripes; D is large and extends both above and below E of UNITED; first S of STATES leans to right; large hole perf. 10 to 12 and irregular pin perforation.

*FIRST PRINTING (January 1899): Thick, Hard, Yellowish Paper*

The presence, or absence, of periods in the denomination of each stamp is indicated below for each denomination.

*Type A. (Figure 55): Perforation 11½ to 12*

Catalogue Numbers	Description	Quantity Printed	Catalogue Value
W-425 F-7	5 C. PESO Light Blue .....	4,000	.60 F
W-426 F-8	15 C. PESO Light Blue .....	2,500	.80 F
W-427 F-9	20 C. PESO Light Blue .....	3,000	.40 F
W-428 F-10	30 C. PESO Light Blue .....	2,000	.50 F
W-429 F-11	60 C. PESO Light Blue .....	2,000	.30 F
W-430 F-12	80 C. PESO Light Blue .....	2,000	.50 F
W-431 F-13	1.P.20.C. Light Blue .....	2,000	.15 F
W-432 F-14	1.P.40.C. Light Blue .....	500	.60 F
W-433 F-15	1.P.80.C. Light Blue .....	1,000	.70 F
W-434 F-16	2 PESOS Light Blue .....	500	1.0 F
W-435 F-17	2.P.40.C. Light Blue .....	500	.80 F
W-436 F-18	3 PESOS Light Blue .....	500	1.00 F
W-437 F-19	3 P.60.C. Light Blue .....	500	1.20 F
W-438 F-20a	4 PESOS. Light Blue (Top label: 5000 a 6000 P.) .....	500	.40 F
W-439 F-21	5 PESOS. Light Blue .....	500	.40 F
W-410 F-22	6 PESOS. Light Blue .....	500	1.00 F
W-411 F-23	7. PESOS. Light Blue .....	500	3.60 F
W-442 F-24	8. PESOS. Light Blue .....	500	1.50 F
W-413 F-25	9 PESOS Light Blue .....	500	1.50 F
W-414 F-26	10 PESOS Light Blue .....	500	1.00 F
W-445 F-27	15 PESOS Light Blue .....	500	2.00 F

*Lower Label Reads: 5.0 PESO*

W-425a	5.0 PESO Light Blue .....	—	— W
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*SECOND PRINTING: Soft, White Wove Paper*

The presence, or absence, of periods in the denomination of each stamp is indicated below for each denomination. The number of stamps printed, as indicated for Type B, includes all types of the second printing.

*Type B. (Figure 55)*

Catalogue Numbers	Description	Quantity Printed	Catalogue Value
<i>Perforation 11½ to 12</i>			
W-425B F-7	5 C. PESO Light Blue .....	7,500	.60 F
W-426B F-8	15 C. PESO. Light Blue .....	5,000	.80 F
W-427B F-9	20 C. PESO. Dark Blue .....	7,500	.40 F
W-428B F-10	30 C. PESO. Light Blue .....	7,500	.50 F
W-429B F-11	60 C. PESO. Light Blue .....	7,500	.30 F

W-430B	F-12	80 C. PESO. Light Blue	3,500	.50	F
W-431B	F-13	1.P.20.C. Light Blue	7,500	.15	F
W-432B	F-14	1.P.40.C. Light Blue	1,500	.60	F
W-433B	F-15	1.P.80.C. Light Blue	1,000	.70	F
W-434B	F-16	2. PESOS. Light Blue	4,500	.10	F
W-435B	F-17	2.P.40.C. Light Blue	1,000	.80	F
W-436B	F-18	3. PESOS. Light Blue	500	1.00	F
W-437B	F-19	3.P.60.C. Light Blue	500	1.20	F
W-438B	F-20a	4. PESOS. Light Blue (Top label: 5000 a 6000 P.)	500	.40	F
W-439B	F-21	5. PESOS. Light Blue	500	.40	F
W-440B	F-22	6. PESOS. Light Blue	500	1.00	F
W-441B	F-23	7. PESOS. Light Blue	500	3.60	F
W-442B	F-24	8. PESOS. Light Blue	500	1.50	F
W-443B	F-25	9. PESOS. Light Blue	500	1.50	F
W-444B	F-26	10. PESOS. Light Blue	500	1.00	F
W-445B	F-27	15. PESOS. Light Blue	500	2.00	F

*Minor Varieties*

W-426Ba		15 C. PESO. Light Blue (Period after STATES)			— W
W-430Ba		80 C. PESO. Light Blue (Dot between third P and I of PHILIPPINES)			— W
W-432Ba		1.P.40.C. Light Blue (No period after C)			— W
W-434Ba		2. PESOS. Light Blue (1 of 1899 has no serif)			— W

*ERROR: Double Impression of 10 and PHILIPPINE ISLANDS*

W-444Ba		10. PESOS. Light Blue			— W
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*Irregular Pin Perforation*

W-427Bp		20 C. PESO. Blue			— W
W-429Bp		60 C. PESO. Dark Blue			— W
W-430Bp		80 C. PESO. Light Blue			— W
W-431Bp		1.P.20.C. Light Blue			— W

*Dot Between I and S of ISLANDS*

W-431Bpa		1 P.20 C. Light Blue			— W
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No. W-434Ba is the same as Type A, but is printed on soft, white wove paper. Nos. W-444Ba and W-431Bpa were reported by Robert H. Shellhamer. The author has seen W-444Ba.

*Type C. Perforation 11½ to 12*

W-442C		8. PESOS. Blue			— W
W-444C		10. PESOS. Light Blue			— W

*Type D. Perforation 11½ to 12*

W-434D		2. PESOS. Light Blue			— W
W-444D		10. PESOS. Light Blue			— W

*The I of 1899 Has No Serif*

W-442D		8. PESOS. Light Blue			— W
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*ERROR: Upper Label Reads: 6000 a 6800 P*

W-438D	F-20	4. PESOS. Light Blue			— W
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*Type E. Perforation 11½ to 12*

<i>Catalogue Numbers</i>	<i>Description</i>	<i>Catalogue Value</i>
W-440E	6. PESOS. Blue	— W
W-441E	10. PESOS. Blue	— W

*ERROR: Reads ISLANDS Instead of ISLANDS*

W-434E		2. PESOS. Blue			— W
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*Type F. (Figure 55): Irregular Pin Perforation*

W-431F		1.P.20.C. Light Blue			— W
W-434F		2. PESOS. Light Blue (Short tail to 2)			— W
W-436F		3. PESOS. Light Blue			— W
W-439F		5. PESOS. Light Blue (Long top to 5)			— W
W-440F		6. PESOS. Light Blue			— W
W-442F		8. PESOS. Light Blue			— W
W-443F		9. PESOS. Light Blue			— W
W-444F		10. PESOS. Light Blue			— W

(To be continued)

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(Continued from page 66, Vol. 82, No. 1, January, 1968)

<i>Short Tail to 2; Dot Before ISLANDS</i>		
W-434Fa	2. PESOS. Light Blue .....	— W
<i>Long Tail to 2</i>		
W-434Fb	2. PESOS. Light Blue .....	— W
<i>No Period After 2 of 2 PESOS.</i>		
W-434Fc	2 PESOS. Light Blue .....	— W
<i>Long Top to 5; Tall O's in Upper Label</i>		
W-439Fa	5. PESOS Light Blue .....	— W
<i>Short Top to 5; Tall O's in Upper Label</i>		
W-439Fb	5. PESOS Light Blue .....	— W
<i>ERROR: Reads ISIANUS Instead of ISLANDS</i>		
W-439Fc	5. PESOS Light Blue .....	— W
<i>Short 1 of 10</i>		
W-444Fa	10. PESOS Light Blue .....	— W
<i>Open Top to 4 of 1400</i>		
W-431Fa	1.P.20.C. Light Blue .....	— W
<i>Type C. Irregular Pin Perforation</i>		
W-434G	2. PESOS. Blue .....	— W
W-436G	3 PESOS Blue .....	— W
W-439G	5 PESOS. Blue .....	— W
W-445G	15 PESOS. Blue .....	— W
<i>ERROR: Reversed 6 in 16000 of Upper Label</i>		
W-444G	10 PESOS. Blue .....	— W
<i>Type II. (Figure 55): Irregular Pin Perforation</i>		
W-429H	60 C. PESO. Dark Blue .....	— W
W-431H	1.P.20.C. Dark Blue .....	— W
<i>Type I. Irregular Pin Perforation</i>		
W-439I	5. PESOS Light Blue .....	— W
W-440I	6. PESOS Light Blue .....	— W
W-442I	8. PESOS Light Blue .....	— W
W-443I	9. PESOS Light Blue .....	— W
W-444I	10. PESOS Light Blue .....	— W
<i>Type J. Large Hole Irregular Perforation 10 to 12</i>		
W-434J	2 PESOS Light Blue (No period after 1899) .....	— W
W-439J	5. PESOS Light Blue (Last S of PESOS slants) .....	— W
W-439Ja	(Dot under T of INTERNAL) .....	— W
W-439Jb	(Dash above R of INTERNAL) .....	— W
W-439Jc	(Two dots after 1899) .....	— W
W-439Jd	(White dash touches right center of first T of STATES) .....	— W
W-444J	10. PESOS Light Blue (No period after 1899) .....	— W

There are six minor varieties of W-439J. The five varieties which the author has seen are listed above.



Type K.

*Large Hole Irregular Perforation 10 to 12*

W-434K	2 PESOS Light Blue	.....	—	W
W-442K	8 PESOS Light Blue (Faint 9 in upper label)	.....	—	W
W-443K	9 PESOS Light Blue	.....	—	W
W-444K	10 PESOS Light Blue (Tall figures in top label)	.....	—	W

*Irregular Pin Perforation*

W-442Kp	8 PESOS Light Blue	.....	—	W
W-443Kp	9 PESOS Light Blue	.....	—	W

Robert H. Shellhamer reported Nos. W-443K and W-442Kp.

1900. 21mm x 48mm. Type of 1899 but dated 1900. Lithographed. Perforation 11½ to 12, irregular pin perforation and large hole perforation 10 to 12. Color varies from light blue to deep blue. White wove paper. At least twelve types. The type can sometimes be identified by the presence, or absence, of periods in the denomination. The twelve known types are:

*Type A.* Similar to Type B of 1899. The 1 of 1900 has a long curved serif, thickened at lower end; the 1 is usually shorter than the 9 of 1900; seven lines in central stripe; UNITED ends at right edge of sixth stripe; letters of UNITED STATES well-formed and well-aligned; letters of PHILIPPINE ISLANDS are well-formed but PH of PHILIPPINE and IS of ISLANDS are taller than the other letters; no period after 1900; perforation 11½ to 12 and irregular pin perforation.

*Type B.* The 1 of 1900 has curved serif, sometimes thickened at lower end; six lines in central stripe; UNITED ends on fourth line of the sixth stripe; letters of UNITED STATES badly-formed and badly-aligned; first S of STATES very small; letters of PHILIPPINE ISLANDS tall and heavily drawn; periods in lower label raised; no period after 1900; perforation 11½ to 12.

*Type C.* Similar to Type E of 1899. The 1 of 1900 has thick curved serif; eight lines in central stripe, but so blurred that they are difficult to count; UNITED projects beyond right edge of sixth stripe; letters of UNITED STATES small, badly-formed and badly-aligned; very long top to E of UNITED; A of STATES leans to left; no period after 1900; perforation 11½ to 12.

*Type D.* Similar to Type C of 1899. The 1 of 1900 usually is taller than 9 and usually has very thin short serif, but sometimes has no serif; five lines in central stripe; UNITED ends at center (third line) of sixth stripe; letters of UNITED STATES badly-formed; wide space between T and E of both UNITED and STATES; period after 1900; tall letters and figures in the labels; perforation 11½ to 12.

*Type E.* The 1 of 1900 has either very short serif or no serif; five lines in central stripe; UNITED ends at center (third line) of sixth stripe; similar to Type D, but letters of UNITED STATES are uniformly spaced; no period after 1900; irregular pin perforation.

*Type F.* The 1 of 1900 has very short thin serif; six lines in central stripe; UNITED ends at center (fourth line) of sixth stripe; letters of UNITED STATES well-formed and well-aligned; first S of ISLANDS is large; no period after 1900; irregular pin perforation.

*Type G.* The 1 of 1900 usually extends below 9; there is a curved pointed serif at top, and usually a short serif at bottom, of the 1 of 1900; six lines in central stripe; impression often so blurred that lines cannot be counted; UNITED ends at right edge of sixth stripe; letters of UNITED STATES small and badly-formed; no period after 1900; fleur-de-lys ornament below 1900; irregular pin perforation.

*Type H.* The same as Type G, except that there is a triangular ornament instead of fleur-de-lys below 1900; irregular pin perforation.

**GIRO Stamps of the 1900 Issue**



Figure 56

Type A

Type F

Type G

Type D

*Type I.* The 1 of 1900 has long curved horizontal serif; eight lines in central stripe; UNITED ends at fourth line of sixth stripe; U of UNITED begins at center of second stripe; STATES begins at center of space between second and third stripes; letters of PHILIPPINE ISLANDS badly aligned; no period after 1900; irregular pin perforation.

*Type J.* 1 of 1900 is shorter than 9 and has long curved serif, usually thickened at lower end; seven lines in central stripe; UNITED ends at right edge of sixth stripe; no top to right limb of U and D of UNITED is large and extends below E; no period after 1900; irregular pin perforation and clean cut large hole perforation 10 to 12.

*Type K.* 1 of 1900 is shorter than 9 and has long curved nearly horizontal serif, thickened at outer end; six lines in central stripe; UNITED ends at right edge of sixth stripe; D of UNITED is large and extends both above and below E; both S's of STATES are tall and lean to right; no period after 1900; clean cut large hole perforation 10 to 12.

*Type L.* 1 of 1900 is shorter than 9 and has long curved serif, thickened at outer end; seven lines in central stripe; UNITED ends at fourth line of sixth stripe; D of UNITED is large and extends below E; second T of STATES extends above A and E; both S's of STATES lean to right; irregular pin perforation.

*Type A. (Figure 56)*

The presence, or absence, of periods in the denomination of each stamp of this, and the following, types is indicated for each denomination. Number of stamps printed, as indicated for Type A, includes all types of the issue dated 1900. Dr. James C. Perry in the American Journal of Philately for September, 1903, wrote: "There was only one printing of the 1900 giro stamps except in the case of the denominations 5c de peso, 15c de peso, 1 peso 40c, 1 peso 80c."

Catalogue Numbers	Description	Quantity Printed	Catalogue Value
<i>Perforation 11½ to 12</i>			
W-446 F-28	5 C. PESO Blue .....	22,000	.30 F
W-447 F-29	15 C. PESO. Blue .....	18,000	.20 F
W-448 F-30	20 C. PESO. Blue .....	10,000	.10 F
W-449 F-31	30 C. PESO. Blue .....	10,000	.20 F
W-450 F-32	60 C. PESO. Blue .....	8,000	.25 F
W-451 F-33	80 C. PESO. Blue .....	2,000	.25 F
W-452 F-34	1.P.20.C. Blue .....	4,000	.15 F
W-453 F-35	1.P.40.C. Blue .....	4,000	1.00 F
W-454 F-36	1.P.80.C. Blue .....	4,000	.20 F
W-455 F-37	2. PESOS. Blue .....	1,000	.12 F
W-456 F-38	2.P.40.C. Blue .....	1,000	1.00 F
W-457 F-39	3. PESOS. Blue .....	1,000	.15 F
W-458 F-40	3.P.60.C. Blue .....	1,000	1.50 F
W-459 F-41	4. PESOS. Blue (Upper label: 5000 a 6000 P.) .....	1,000	.25 F
W-460 F-42	5. PESOS. Blue .....	2,000	.15 F
W-461 F-43	6. PESOS. Blue .....	1,000	1.00 F
W-462 F-44	7. PESOS. Blue (Upper label: 8000 a 9000 P.) .....	1,000	1.20 F
W-463 F-45	8. PESOS. Blue .....	1,000	1.00 F
W-464 F-46	9. PESOS. Blue .....	1,000	1.50 F
W-465 F-47	10. PESOS. Blue (Upper label: 12000 a 16000 P.) .....	1,000	.60 F
W-466 F-48	15. PESOS. Blue .....	1,000	1.20 F

*Minor Varieties*

W-416a	5 C. PESO Blue (Upper label: 100 instead of 100) .....	—	W
W-416b	5 C. PESO Blue (Period after ISLANDS) .....	—	W
W-416c	5 C. PESO Blue (Short "I" of ISLANDS) .....	—	W
W-417a	15 C. PESO. Blue (Lower label: Diagonal dash under C) .....	—	W
W-417b	15 C. PESO. Blue (Dot in first 0 of 1900) .....	—	W
W-451a	80 C. PESO. Blue (Lower label: No period after PESO) .....	—	W
W-453a	1.P.40.C. Blue (Raised dot after 1900) .....	—	W
W-454a	1.P.80.C. Blue (Colon after C in lower label) .....	—	W
W-455a	2. PESOS. Blue (Lower label: Raised dot between P & E) .....	—	W
W-455b	2. PESOS. Blue (Upper label: Raised dot between 3 & 4) .....	—	W

*ERROR: Impression on Both Sides of Paper*

W-453b F-35a	1.P.40.C. Blue .....	600	F
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*Irregular Pin Perforation*

W-416p	5 C. PESO Blue .....	—	W
W-450p	60 C. PESO. Blue .....	—	W
W-453p	1.P.40.C. Blue .....	—	W
W-455p	2. PESOS. Blue .....	—	W
W-456p	2.P.40.C. Blue .....	—	W
W-457p	3. PESOS. Blue .....	—	W

W-459p	4. PESOS. Blue	---	W
W-460p	5. PESOS Blue	---	W
W-461p	6. PESOS Blue (Two minor varieties)	---	W
W-462p	7. PESOS. Blue	---	W
W-464p	9 PESOS Deep Blue (Dot in frame of lower label)	---	W
W-465p	10. PESOS Blue	---	W

*Minor Varieties*

W-462pa	7. PESOS Blue (Lower label: No period after PESOS)	---	W
W-464pa	9. PESOS Blue (Lower label: Period after 9)	---	W

*Type B: Perforation 11½ to 12*

W-459B	4. PESOS Blue (Upper label: 5000 a 6000 P.)	---	W
W-460B	5. PESOS Blue	---	W
W-465B	10. PESOS Blue (Upper label: 12000 a 16000 P.)	---	W

*Type C: Perforation 11½ to 12*

W-457C	3. PESOS. Blue	---	W
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*ERROR: Double Impression*

W-453Ca	1.P.40.C. Blue	---	W
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NOTE: W-453Ca was submitted for examination by Robert H. Shellhamer.

*Type D. (Figure 56): Perforation 11½ to 12*

W-448D	20 C. PESO Blue	---	W
W-449D	30 C. PESO Blue	---	W
W-450D	60 C. PESO Blue	---	W
W-452D	1.P.20.C. Blue	---	W
W-455D	2. PESOS. Blue	---	W
W-457D	3. PESOS. Blue	---	W
W-460D	5. PESOS. Blue	---	W

*ERROR: 6000 a 6800 in Upper Label*

W-459D F-41a	4. PESOS. Blue, light blue	---	W
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*Type E: Irregular Pin Perforation*

W-452E	1.P.20.C. Blue (Two minor varieties)	---	W
W-453E	1.P.40.C. Blue	---	W
W-455E	2. PESOS Blue	---	W
W-457E	3. PESOS. Blue	---	W
W-460E	5. PESOS Blue	---	W
W-465E	10. PESOS Blue	---	W
W-466E	15 PESOS Blue	---	W

*Minor Varieties*

W-455Ea	2. PESOS Blue (Upper label: Diagonal dash between á and 3)	---	W
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*ERROR: 6000 á 6800 in Upper Label*

W-459E F-41a	4. PESOS Blue, light blue (Five minor varieties)	---	W
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*Minor Varieties*

W-459Ea	4. PESOS Blue (Lower label: Slope of 4 is broken)	---	W
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*Type F (Figure 56): Irregular Pin Perforation*

W-448F	20 C. PESO. Blue	---	W
W-452F	1.P.20.C. Light Blue, deep blue	---	W

*Minor Varieties*

W-448Fa	20 C. PESO Blue (Lower label: No period after PESO)	---	W
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NOTE: The author has listed and described only those minor varieties which he has seen, but the total number of minor varieties known to exist is indicated.

(To be continued)

# Fiscal Stamps of the Philippines: Handbook-Catalogue, 1856 to Date

(Continued from page 136, Vol. 82, No. 2, February, 1968)

<i>Type G (Figure 56): Irregular Pin Perforation</i>		
W-448G	20 C. PESO. Blue, light blue (Four minor varieties) .....	— W
W-449G	30 C. PESO. Blue .....	— W
W-450G	60 C. PESO. Blue, deep blue (Three minor varieties) .....	— W
W-452G	1.P.20.C. Blue, deep blue (Three minor varieties) .....	— W
W-455G	2. PESOS Blue (Several minor varieties) .....	— W
W-457G	3. PESOS. Blue (Several minor varieties) .....	— W
W-460G	5. PESOS Blue (Five minor varieties) .....	— W
W-461G	6. PESOS Deep Blue .....	— W
W-464G	9. PESOS Blue .....	— W
W-465G	10 PESOS Blue .....	— W
W-466G	15 PESOS. Blue .....	— W

### *Minor Varieties*

W-449Ga	30 C. PESO Deep Blue (Lower label: No period after PESO) ....	— W
W-461Ga	6. PESOS. Blue (Lower label: Period after PESOS) .....	— W

### *No Period After PESOS in Lower Label*

W-457Ga	3. PESOS Blue (Several minor varieties) .....	— W
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### *ERROR: Reversed 6 in Upper Label*

W-449Gb F-31a	30 C. PESO. Deep Blue (Two minor varieties) .....	— W
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### *Type H. Irregular Pin Perforation*

W-450H	60 C. PESO. Deep Blue .....	— W
W-452H	1.P.20 C. Blue, deep blue .....	— W
W-455H	2. PESOS Blue, deep blue (Four minor varieties) .....	— W
W-457H	3 PESOS Light Blue, deep blue (Five minor varieties) .....	— W
W-559H	4 PESOS Blue .....	— W
W-460H	5. PESOS Blue (Four minor varieties) .....	— W

### *Minor Varieties*

W-452Ha	1 P.20 C. Blue (Lower label: No period after 1) .....	— W
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### *ERROR: 6400 á 7400 in Upper Label*

W-462H F-44a	7 PESOS Blue .....	— W
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### *Type I. Irregular Pin Perforation*

W-461I	6. PESOS Blue .....	— W
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NOTE: Robert H. Shellhamer reported W-465G and W-459H. The author has not seen these stamps.

### *Type J*

<i>Catalogue Numbers</i>	<i>Description</i>	<i>Catalogue Value</i>
<i>Irregular Large-hole Perforation 10 to 12</i>		
W-457J	3. PESOS. Blue .....	— W
W-459J	4. PESOS. Blue (Upper label: 5000 á 6000 P.) .....	— W
W-460J	5. PESOS Blue (Several minor varieties) .....	— W
W-461J	6. PESOS Light Blue (Large 1900) .....	— W
W-465J	10. PESOS Blue (Two minor varieties) .....	— W
W-466J	15. PESOS Blue (Three minor varieties) .....	— W
<i>Irregular Pin Perforation</i>		
W-460Jp	5. PESOS Blue .....	— W
W-461Jp	6. PESOS Light Blue .....	— W

W-465Jp	10. PESOS Blue	.....	—	W
W-466Jp	15. PESOS Blue	.....	—	W

NOTE: The author has not seen Nos. W-460J, W-461J, W-465J and W-466J. These stamps were listed by A. B. Kay in the Bulletin of the Fiscal Philatelic Society (London) for January, 1915.

*Type K. Irregular Large-hole Perforation 10 to 12*

W-457K	3. PESOS. Blue	.....	—	W
W-458K	3 P.60 C. Blue	.....	—	W
W-460K	5. PESOS Blue	.....	—	W

*Minor Varieties*

W-457Ka	3. PESOS Blue (Lower label: No period after PESOS)	.....	—	W
W-457Kb	3 PESOS. Blue (Lower label: No period after 3)	.....	—	W

*Irregular Pin Perforation*

W-459Kp	4 PESOS. Blue	.....	—	W
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*Type L. Irregular Pin Perforation*

W-466L	15. PESOS Blue (Raised period after 15)	.....	—	W
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Nos. W-458K, W-459Kp and W-466L were reported by Robert H. Shellhamer. In Forbin's Catalogue de Timbres-Fiscaux, the 10 PESOS dated 1900 is listed with the upper label reading: 10000 à 12000. The author has not seen this error and it was not listed by A. B. Kay in his very detailed list of these stamps in the Bulletin of the Fiscal Philatelic Society (London), January, 1915.

1900-1901. 21mm x 48mm. Type of 1899 but without date. Lithographed. Perforation 11½ to 12, irregular pin perforation and irregular large-hole perforation 10 to 12. Color varies from light blue to deep blue.

Dr. James C. Perry, in the *American Journal of Philately* for September, 1903, stated that 5,000 each of the 5c, 20c and 80c denominations were placed in use in December, 1900. The other denominations, according to Dr. Perry, were issued during 1901 and 1902. Dr. Perry listed as issued without date all denominations from 5c to 4p, inclusive, except the 1p40c and the 1p80c. He then stated: "Only those listed above were printed without date in frame, since supplies of the 1 peso 40c, 1 peso 80c, and the higher peso values of the 1899 and 1900 issues were on hand in sufficient quantities." Although Dr. Perry did not list it, the 5 PESOS denomination exists without date. Forbin listed the 1p40c and 1p80c denominations without date, but they have not been listed by any other authority and the writer has not seen them.

There are at least eight types and minor varieties of several of these types. The type can sometimes be identified by the presence, or absence, of periods in the denomination which appears in the lower label. The eight known types are as follows:

*Type A.* Seven lines in central stripe; UNITED ends at right edge of sixth stripe; letters of UNITED STATES well-formed and well-aligned; PH of PHILIPPINES and IS of ISLANDS taller than the other letters; irregular perforation 11 to 12 and cleancut large-hole perforation 11½.

*Type B.* Similar to Type A, but impression very blurred; TE of UNITED and of STATES almost illegible; letters of PHILIPPINE ISLANDS less regular than in Type A; faint period or no period after P in upper label; thick hard paper; cleancut large-hole perforation 11½ or irregular pin perf.

*Type C.* Seven lines in central stripe; UNITED ends at right edge of sixth stripe; no top to right limb of U of UNITED; D of UNITED is large and extends below E; both S's of STATES lean to right; second T of STATES is tall; irregular pin perforation; light blue.

*Type D.* Similar to Type C, but lines are more clearly drawn and right limb of U of UNITED has a top; seven lines in central stripe; UNITED ends at right edge of sixth stripe; D of UNITED is large and extends below E; both S's of STATES lean to right; second T of STATES is tall; slate blue; irregular pin perforation.

*Type E.* Five lines in central stripe; UNITED ends at third line of sixth stripe; second S of STATES leans to right and extends below E; deep blue; irregular pin perforation.

*Type F.* Impression so blurred that stripes are practically solid lines; UNITED is small and ends at right edge of sixth stripe; first S and T of STATES are joined; letters of PHILIPPINE ISLANDS irregular and badly aligned; light blue; irregular pin perforation.

*Type G.* Seven lines in central stripe; UNITED begins at center of second stripe and ends at center of sixth stripe; STATES begins at center of white space between second and third stripes; UNITED STATES is very small; letters of PHILIPPINE ISLANDS are tall and badly aligned; first S of ISLANDS is taller than the other letters; second S of ISLANDS leans to right; irregular pin perforation.

*Type H.* Five lines in central stripe; UNITED ends at fourth line of sixth stripe; diagonal line of N of UNITED extends from bottom of left limb to top of right limb; first S of STATES is large and barely touches right edge of second stripe; light blue; irregular pin perforation.

*Type A. (Figure 57)*

The presence, or absence, of periods in the denomination of each stamp of this and following types is indicated for each denomination. The number of stamps printed, as indicated for Type A, includes all printings and all types. White wove paper, unless otherwise indicated.

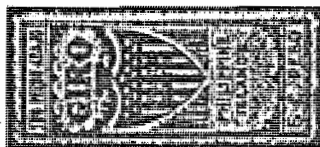


Figure 57  
(Type A of 1900-01)

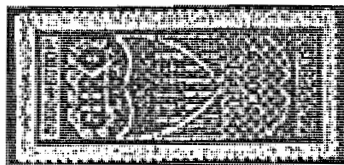


Figure 58  
(Type A of 1902-03)

Catalogue Numbers	Description	Quantity Printed	Catalogue Value
<i>Irregular Perforation 11 to 12</i>			
W-467 F-49	5 C. PESO Blue, dark blue .....	37,000	.40 F
W-468 F-50	15 C. PESO. Blue, dark blue .....	15,000	.15 F
W-469 F-51	20 C. PESO. Blue, dark blue .....	29,000	.06 F
W-470 F-52	30 C. PESO. Blue, dark blue .....	25,000	.15 F
W-471 F-53	60 C. PESO. Blue .....	15,000	.30 F
W-472 F-54	80 C. PESO. Blue, dark blue .....	11,000	.20 F
W-473 F-55	1.P.20.C. Blue .....	1,000	.60 F
W-474 F-58	2. PESOS. Blue (Several minor varieties) .....	6,000	.12 F
W-475 F-59	2.P.40.C. Blue .....	1,000	1.20 F
W-476 F-60	3. PESOS. Blue .....	1,000	1.50 F
W-477 F-61	3.P.60.C. Blue .....	1,000	1.50 F
W-478 F-62	4. PESOS. Blue .....	1,000	.30 F

*Minor Varieties*

W-467a	5 C. PESO Blue (Lower label: Raised dot between 5 & C) .....	—	W
W-469a	20 C. PESO. Blue (Short lower limb to E of PESO) .....	—	W
W-470a	30 C. PESO Blue (No period after PESO) .....	—	W
W-471a	60 C. PESO Blue (No period after PESO) .....	—	W
W-472a	80 C. PESO. Blue (Upper Label: Dot at left of 1000) .....	—	W
W-475a	2.P.40.C. Blue (Wide space between C and raised period) .....	—	W
W-476a	3. PESOS. Blue (PHILIPPINE instead of PHILIPPINE) .....	—	W
W-478a	4. PESOS. Blue (PHILPPINE instead of PHILIPPINE) .....	—	W

*ERROR: Horizontal Pair, Imperforate Between*

W-468a	15 C. PESO. Blue .....	—	W
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*Clean-cut Large-hole Perforation 11½ - Hard Thick Paper*

W-474q	2. PESOS. Blue, deep blue .....	—	W
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*Type B: Hard Thick Paper*

Catalogue Numbers	Description	Catalogue Value
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*Clean-cut Large-hole Perforation 11½*

W-478B	4. PESOS. Blue .....	—	W
W-479B F-63	5. PESOS. Blue .....	—	W

*Irregular Pin Perforation*

W-474Bp	2. PESOS. Blue, deep blue (Upper label: Period after P) .....	—	W
W-479Bp F-63	5 PESOS Blue .....	—	W

The quantity printed of the 5 PESOS is not known. Nos. W-474Bp and W-479Bp were reported by Robert 11. Shellhamer. Writer has not seen W-479Bp. No. W-472a was submitted by Theodore Sheldon.

*Type C*

*Clean-cut Large-hole Perforation 11½*

W-474C	2 PESOS Blue .....	—	W
W-476C	3 PESOS. Blue .....	—	W

*Irregular Pin Perforation*

W-474Cp	2 PESOS Light blue .....	—	W
W-476Cp	3. PESOS. Light blue .....	—	W
W-478Cp	4. PESOS. Light blue .....	—	W

*Minor Varieties*

W-478Cpa 4. PESOS. Light Blue (Large dot at right of GIRO) ..... — W

Nos. W-474C and W-476C were reported by Robert H. Shellhamer. The writer has not seen them.

*Type D: Irregular Pin Perforation*

W-474D	2. PESOS. Blue .....	— W
W-476D	3. PESOS. Blue .....	— W
W-478D	4. PESOS. Blue .....	— W

Nos. W-476D and W-478D were reported by Robert H. Shellhamer. The writer has not seen them.

*Type E: Irregular Pin Perforation*

<i>Catalogue Numbers</i>	<i>Description</i>	<i>Catalogue Value</i>
W-470E	30 C. PESO. Deep Blue (Four minor varieties) .....	— W
W-471E	60 C. PESO. Deep Blue .....	— W

*Minor Varieties*

W-471Ea 60 C. PESO. Deep Blue (Final S of STATES is missing) ..... — W

*Type F: Irregular Pin Perforation*

W-470F	30 C. PESO. Light Blue .....	— W
W-471F	60 C. PESO. Light Blue .....	— W
W-473F	1.P.20.C. Light Blue .....	— W

*Minor Varieties*

W-470Fa	30 C. PESO. Light Blue (SO of PESO leans to left) .....	— W
W-473Fa	1.P.20.C. Light Blue (Triangular blot above GIRO) .....	— W

*ERROR: 4000 á 6000 in Upper Label; Final O's Partly Erased*

W-470Fb 30 C. PESO. Light Blue ..... — W

*ERROR: 6001 instead of 600 in Upper Label; 1 faint*

W-471Fa 60 C. PESO. Light Blue ..... — W

*Type G: Irregular Pin Perforation*

W-474G 2. PESOS. Blue ..... — W

*Type H: Irregular Pin Perforation*

*ERROR: Diagonal Bar of N Reversed in UNITED*

W-474H 2. PESOS. Light Blue ..... — W

1902-1903. 24mm x 52mm. Type of 1899, but without date and with dotted background. Printed from electrotype plates in sheets of fifty stamps. Clean-cut large-hole perforation 12 and irregular pin perforation. Very wide margins, straight edges on the four outer margins of the sheet. Upper label of all denominations, except the 5c. PESO, in English. The two known types:

*Type A.* Letters of UNITED STATES and PHILIPPINE ISLANDS well-formed and well-aligned; UNITED begins at center of second stripe and ends at center of sixth stripe; first S of STATES leans slightly to right; thirteen stars on shield; blue to deep blue.

*Type B.* Letters of UNITED STATES and PHILIPPINE ISLANDS not as well-formed nor as well-aligned as in Type A; UNITED begins at left edge of second stripe; very short top to T of UNITED; first S of STATES is erect but badly formed and second S leans to right; fourteen stars on shield.

*Type A (Figure 58): Thick Yellowish Paper*

The quantity printed is not known. The 9 PESOS denomination was listed by Forbin in 1915 and by A. B. Kay in 1915, although Mr. Kay apparently had not seen it. The writer has not seen this denomination.

<i>Catalogue Numbers</i>	<i>Description</i>	<i>Date Issued</i>	<i>Catalogue Value</i>
<i>Clean-cut Large-hole Perforation 12</i>			
W-480 F-64	5 C. PESO Dark Blue .....	December, 1902	.15 F
W-481 F-65	15 C. PESO Dark Blue .....	December, 1902	.15 F
W-482 F-66	20 C. PESO. Dark Blue, blue .....	December, 1902	.05 F
W-483 F-67	30 C. PESO. Dark Blue, blue .....	December, 1902	.15 F
W-484 F-68	60 C. PESO. Dark Blue, blue .....	December, 1902	.15 F
W-485 F-69	80 C. PESO. Dark Blue, blue .....	December, 1902	.15 F

W-486	F-70	1 P.20 C.	Dark Blue, blue	December, 1902	.15	F
W-487	F-71	1 P.40 C.	Dark Blue	1903	1.20	F
W-488	F-72	1 P.80 C.	Dark Blue, blue	December, 1902	.80	F
W-489	F-73	2 PESOS	Dark Blue, blue	1903	.30	F
W-490	F-74	2 P.40 C.	Dark Blue, blue	1903	.60	F
W-491	F-75	3 PESOS	Dark Blue, blue	1903	.25	F
W-492	F-76	3 P.60 C.	Dark Blue, blue	1903	2.00	F
W-493	F-77	4 PESOS	Dark Blue	1903	.30	F
W-494	F-78	5 PESOS	Dark Blue, blue	December, 1902	.10	F
W-495	F-79	6 PESOS	Dark Blue,	1903	1.20	F
W-496	F-80	7 PESOS	Dark Blue, blue	1903	1.20	F
W-497	F-81	8 PESOS	Dark Blue, blue	1903	1.00	F
W-498	F-82	9 PESOS	Dark Blue	1903 (?)	2.00	F
W-499	F-83	10 PESOS	Dark Blue, blue	December, 1902	.25	F
W-500	F-84	15 PESOS	Dark Blue (Tall 1st P of PHILIPPINES)	1903	.80	F

*Minor Varieties*

W-482a	20. C. PESO.	Dark Blue (Period after 20)	—	W
<i>Irregular Pin Perforation</i>				
W-494p	5. PESOS	Dark Blue, gray blue	—	W
<i>Type B: Thin White Paper</i>				
<i>Clean-cut Large-hole Perforation 12</i>				
W-494B	5. PESOS	Gray Blue	—	W
W-499B	10. PESOS	Gray Blue	—	W
<i>Irregular Pin Perforation</i>				
W-499Bp	10 PESOS.	Gray Blue	—	W

No. W-499Bp was reported by Robert H. Shellhamer. The writer has not seen it. GIRO stamps continued to be used until the end of January, 1905. Since January 1, 1905, Documentary stamps have been used for those purposes for which GIRO stamps had been used prior to that date.



Figure 59



Figure 60



Figure 61

### (L) Internal Revenue

1899. Spanish-Philippine Timbre Movil Especial stamps of 1898 overprinted in violet or blue U. S. INTERNAL REVENUE. This overprint occurs in three types as follows:

Type A. Three lines, 18mm x 8mm. (Figure 59)

Type B. Three lines, 19mm x 12mm. (Figure 60)

Type C. Round, U. S. at center, diameter 19.5mm. (Figure 61)

*Type A. In Violet (Figure 59)*

<i>Catalogue Numbers</i>	<i>Description</i>	<i>Catalogue Value</i>
W-501	1c Black	4.00 W
W-502	2c Pale Claret	4.00 W
W-503	5c Slate Blue	7.50 W
W-504	10c Yellow Brown	7.50 W

*Inverted Overprint*

W-501a	1c Black	20.00 W
W-502a	2c Pale Claret	20.00 W

*Double Overprint*

W-501b	1c Black	20.00 W
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W-502b	2c Pale Claret .....	20.00	W
W-504b	10c Yellow Brown .....	40.00	W

The writer infers that the overprint U. S. INTERNAL REVENUE in three lines listed by Forbin is Type B. The writer believes that Type A was issued in February 1899 and was almost immediately abandoned. The dates on canceled specimens of Type B indicate that it was in use as early as March 1899. Original documents exist showing that the Spanish Philippine fiscal stamps overprinted with the handwritten initials of the Collector of Internal Revenue and his deputies were in use until the end of January 1899. The writer therefore infers that rubber-stamped overprints were not in use earlier than February 1899. The Type C overprint seems to have been in use as early as April 1899. Both Type B and Type C were in use until about the end of July 1899.

Dr. James C. Perry, in the *American Journal of Philately* for August 1903, stated that these handstamped overprints came into use in the following order: Type B, Type C, Type A. He also stated that Type B was "the most common, since only a few of the other types were issued and consequently they are very rare." He listed the 10c, Type A, with inverted overprint, but the writer has not seen this stamp.

*Type B: In Blue (Figure 60)*

Catalogue Numbers	Description	Catalogue Value
W-505 F- 1	1c Black .....	.80 F
W-506 F- 2	2c Pale Claret .....	.80 F
W-507 F- 3	5c Slate Blue .....	1.50 F
W-508 F- 4	10c Yellow Brown .....	.60 F

*Inverted Overprint*

W-508a	10c Yellow Brown .....	6.00	W
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*One-half of 10c Used as a 5c Stamp, Tied by Cancellation to Original Document, or Fragment Thereof.*

W-509	5c (Vertical Half of 10c Yellow Brown) .....	50.00	W
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*Inverted Overprint*

W-509a	5c (Vertical Half of 10c Yellow Brown) .....	200.00	W
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*Type C: In Blue (Figure 61)*

W-510 F- 5	10c Yellow Brown .....	2.00	F
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*Inverted Overprint*

W-510a	10c Yellow Brown .....	10.00	F
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Dr. James C. Perry, in the *American Journal of Philately* for August 1903, listed the 1c, 2c and 5c denominations with Type C overprint, but the writer has not seen these stamps and no specimens of them were found in Dr. Perry's collection.

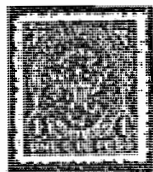


Figure 62

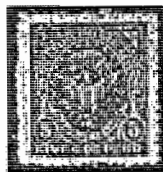


Figure 63

1899. 21mm x 24.5mm. Lithographed. Perforation 11½ to 12. Inscribed UNITED STATES INTERNAL REVENUE - PHILIPPINE ISLANDS. Eleven stars above the eagle. Frame of UNITED STATES INTERNAL REVENUE about 1.5mm wide. (Figure 62)

Catalogue Numbers	Description	Month Of Issue	Quantity Printed	Catalogue Value
W-511 F- 7	1c Black .....	July	5,000	.40 F
W-512 F- 9	2c Pink .....	May	50,000	.06 F
W-513	5c Blue .....	July	5,000	1.00 W
W-514 F-13	10c Light red brown .....	May	50,000	.40 F
W-514a	10c Red brown, yellow brown .....	September	50,000	.40 F

*One-half of 10c Used as a 5c Stamp, Tied by Cancellation To Original Document*

W-515	5c (Vertical half of 10c red brown, light red brown) ...	20.00	W
W-515n	5c (Vertical half of 10c yellow brown) .....	20.00	W
W-515b	5c (Horizontal half of 10c yellow brown) .....	40.00	W

To be continued

# Fiscal Stamps of the Philippines: Handbook-Catalogue, 1856 to Date

(Continued from page 222, Vol. 82, No. 3, March, 1968)

Forbin's Catalogue de Timbres-Fiscaux (1915) lists a minor variety, (F-12) of the 10c light red brown with "large figures." The figure 10 in some specimens is slightly broader than in others, but the difference is so slight that the writer has not listed this minor variety.

1899-1902. 21mm x 24.5mm. Lithographed. Perforation 11½ to 12 and irregular pin perforation. Type of 1899, but with only nine stars about the eagle. Frame of UNITED STATES INTERNAL REVENUE is about 2mm wide. (Figure 63)

Catalogue Numbers	Description	Date Of Issue	Quantity Printed	Catalogue Value
W-516 F- 6	1c Gray black .....	June, 1901	4,000	.50 F
W-517	2c Red ) .....	Aug. & Nov., 1899	100,000	.25 W
W-517a	2c Rose red)			
W-517b F- 8	2c Carmine ) .....	(10 printings, Mar.)	1,900,000	.03 F
W-517c	2c Dark carmine)	(1900 to July, 1902)		
W-518 F-10	5c Blue .....	(4 printings, Sept.) (1899 to Feb., 1902)	100,000	.40 F
W-519	10c Yellow brown .....	Dec., 1899 & May, 1900	200,000	.20 F
W-519a F-11	10c Bistre brown .....	Mar., 1900	100,000	.20 F
W-519b	10c Orange brown .....	July & Dec., 1900	50,000	.20 F
W-519c	10c Red brown (chestnut) .....	Oct., 1900	100,000	.20 F
W-519d	10c Light brown .....	Dec., 1900	50,000	.20 F
W-520 F-14	10c Bright green (4 pgs., Jan. to May, 1901)		750,000	.12 F
W-520a	10c Olive green .....	June, 1901	75,000	.12 F
W-520b	10c Light green .....	Oct., 1902	200,000	.12 F

*Offset on Back of Stamp*

W-519f	10c Red Brown .....			— W
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*Embossed US, 3.5mm Tall*

W-519E	10c Orange Brown .....			1.00 W
W-519Ea	10c Light Brown .....			1.00 W

*Irregular Pin Perforation*

W-518p	5c Dark Blue .....	Oct., 1900 (?)	15,000	2.00 W
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Dr. James C. Perry failed to note that there were two distinct types, one with eleven stars and the other with nine stars, above the eagle. But the dates of issue noted beneath the stamps in Dr. Perry's collection indicated that the first type to be issued had eleven stars above the eagle. It has not been possible in all cases to reconcile the dates of issue noted by Dr. Perry beneath the specimens in his collection with the dates of issue given by his article in the *American Journal of Philately* for August, 1903. Dr. Perry listed the 5c dark blue, pin perforation, as a variety of the light blue printing of September, 1899. But the writer believes it was a separate printing which Dr. Perry recorded as issued in October, 1900.

1900. GIRO stamps dated 1899 handstamped vertically in red, U. S. MILITARY GOVERNMENT—1900—INTERNAL REVENUE, in three lines within a single-line rectangular frame, 40.75mm x 12.5mm. (Figure 64)

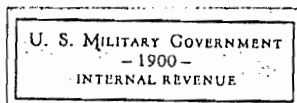


Figure 64

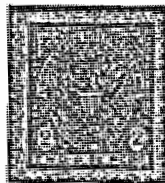


Figure 65

Catalogue Numbers	Description	Catalogue Value
W-521 F-15	15c Light Blue (on No. W-426B) .....	4.00 F
W-522 F-16	20c Blue (on No. W-427B) .....	— F

W-523 F-17	30c Blue (on No. W-428B)	.....	— F
W-523A	60c Blue (on No. W-429B)	.....	— W

The only specimen of these stamps which the writer has seen is W-521. This stamp was submitted by Robert H. Shellhammer. Recently Mr. Shellhammer sent to the writer a photostat of each of these four stamps, Nos. W-521, W-522, W-523 and W-523A. The writer believes that these stamps were used as a substitute for the 40c, 50c and 1p stamps labeled SELLO. The 5c and 10c INTERNAL REVENUE stamps of 1899 and 1900 were used in this manner without overprint. But GIRO stamps were destined for a specific purpose which was stated by the labels on these stamps. Hence, it may have been felt that in order to use GIRO stamps for any other purpose an overprint must be applied.

1902 (October). 24mm x 27mm. Type of 1899, but with labels and values in color. Eight stars above the eagle. Printed from electrotype plates. Very wide margins. Straight edges on the four outer margins of the sheet. Thick yellowish paper. Clean-cut large-hole perforation 12. (Figure 65)

Catalogue Numbers	Description	Catalogue Value
W-524 F-18	2c Carmine .....	.03 F
W-524a	2c Rose Red .....	.03 W
W-525 F-19	10c Light Green .....	.12 F
W-525a	10c Green .....	.12 W

#### *Irregular Pin Perforation*

W-524p	2c Carmine .....	— W
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The number of stamps printed of the issue of 1902 is not known. These stamps remained in use until the end of 1904. The only specimen of W-524p which the writer has seen was submitted by Theodore Sheldon.

INTERNAL REVENUE stamps issued prior to January 1, 1905, were of the same denominations as the Spanish-Philippine TIMBRE MOVIL ESPECIAL stamps of 1898, and their use was governed by the Spanish-Philippine stamp-tax laws. The creation of special CUSTOMS stamps in 1902 eliminated the use of INTERNAL REVENUE stamps on Customs documents. These were the only documents on which the 5c INTERNAL REVENUE stamps had been used. For the 1c denomination the Spanish-Philippine stamp-tax laws did not provide a specific use. Hence, the INTERNAL REVENUE stamps of 1902 consisted of only the 2c and 10c denominations. These denominations continued to be used in payment of the stamp tax on receipts and invoices until they were replaced by DOCUMENTARY stamps on January 1, 1905.

Act No. 1189 of the Philippine Commission, known as the Internal Revenue Law of 1904, became effective on Aug. 1, 1904. This Act repealed prior internal revenue laws, including the Spanish-Philippine internal revenue laws still in force at that time, and provided the Philippines with a new system of internal taxation. With certain modifications, the annual poll-tax, the annual industrial tax (license taxes on occupations, professions, mercantile establishments and manufacturing industries), and the documentary stamp tax, which had been the principal sources of internal revenue during the Spanish regime, were retained. In addition, the new law provided a system of excise taxes similar to that which had been developed in the United States. The new law also provided that merchants and manufacturers should pay quarterly a "sales tax" of  $\frac{1}{2}$  of one per cent of their gross sales, and that common carriers should pay quarterly a "percentage tax" of one per cent of their gross receipts.

Notwithstanding the numerous changes which have been made in the Internal Revenue Law since 1904, the system of internal taxation which was created by the Internal Revenue Law of 1904 has not been greatly altered. New taxes have been added, the rates of existing taxes have been revised upward, the annual license (privilege) taxes have been extended to occupations and professions not mentioned in the Internal Revenue Law of 1904, the number of articles subject to excise taxes has been increased, and the tax on the output of mines has been greatly increased.

The Internal Revenue Law of 1904 provided that all taxes imposed by it, except the poll-tax, should be collected by the use of INTERNAL REVENUE stamps or DOCUMENTARY stamps. The law provided that the INTERNAL REVENUE stamps should be so affixed to each invoice, covering removal from the place of manufacture of goods subject to excise taxes, that one-half of each stamp would be attached to the invoice and the other half to the stub retained by the manufacturer. In all other cases where INTERNAL REVENUE stamps were to be used the entire stamp was to be affixed to the license or document as evidence of the payment of the tax. By a curious reversal of procedure, beginning on March 15, 1916, entire stamps were to be affixed to the invoice covering the removal of distilled liquors from the place of manufacture, while "split" stamps were affixed in all other cases where INTERNAL REVENUE stamps were used. Beginning about the end of 1933, INTERNAL REVENUE stamps were "split" into two halves in all cases where they were used.

A duplicate pair of serial numbers was affixed to each INTERNAL REVENUE stamp. The stamps were then sent to internal revenue agents throughout the Philippines for sale to the taxpayers. Every taxpayer was required at the end of each quarter to purchase the stamps required to pay his tax. The serial number of every stamp sold was recorded and the taxpayer was permitted to use only the stamps which he had purchased. At the end of the year his tax receipt was audited and the serial numbers of the stamps which it bore were checked against the record of the serial numbers of the stamps which had been sold to him. By this means the reuse of stamps was prevented and the use of counterfeit stamps could be detected. The duplicate pair of serial numbers was provided for those cases where the INTERNAL REVENUE stamp was split into two halves when used.

In all cases where entire INTERNAL REVENUE stamps were affixed to any form of tax receipt the taxpayer was required to surrender his tax receipt to be audited and filed in the General Office of the Bureau of Internal

Revenue in Manila. Periodically, tax receipts which had been filed for five years or longer were removed from the file and destroyed. Since these tax receipts were the only source of used entire INTERNAL REVENUE stamps, it may be assumed that clerks delegated to the task of destroying the tax receipts saved some of the stamps and subsequently disposed of them to stamp collectors and dealers. The quantity of entire used INTERNAL REVENUE stamps thus preserved of the issues prior to 1917 has, however, been very small.

From 1905 to June, 1911, all documents to which "split" INTERNAL REVENUE stamps had been affixed were also filed in the General Office of the Bureau of Internal Revenue in Manila. Hence, prior to June, 1911, this was the only possible source of "split" INTERNAL REVENUE stamps. But apparently the clerks, who removed and preserved some of the entire stamps prior to destruction of the tax receipts, did not consider the "split" stamps worthy of preservation. It is, therefore, very doubtful that any "split" specimens of the issues of 1905 and 1906 have been preserved. The writer has not seen any.

Beginning in June, 1911, the taxpayer was permitted to retain a tax receipt to which one-half of each INTERNAL REVENUE stamp was affixed. These tax receipts have been the source of the "split" specimens of INTERNAL REVENUE stamps which have been preserved.

The INTERNAL REVENUE and DOCUMENTARY stamps required by the Internal Revenue Law of 1904 did not become available until Jan. 1, 1905. From August 1 to December 31, 1904, the current SELLO stamps, GIRO stamps and INTERNAL REVENUE stamps remained in use under temporary instructions issued by the Collector of Internal Revenue for the collection of the internal taxes.



Figure 66



Figure 67

1905 (Jan. 1). 41mm x 23mm. Perforation  $1\frac{1}{2}$  to 12. Lithographed. Unwatermarked. Central design, a woman resting hammer upon anvil, Mayon Volcano in lower right background. Upper label in two lines: PHILIPPINE ISLANDS—INTERNAL REVENUE TAX. A duplicate pair of control numbers handstamped in black upon a pair of rectangular panels. In the panels, beneath the control numbers, value of stamp in white letters on a background of horizontal lines. There are no serial letters. Forbin erroneously lists these stamps with serial letters. Numerals of value in oval panels beneath rectangular panels. (Figure 66)

Catalogue Numbers	Description	Catalogue Value
W-526 F-20	1c Lilac brown .....	.05 F
W-527 F-21	2c Red lilac .....	.10 F
W-528 F-22	5c Gray green .....	.15 F
W-529 F-23	10c Olive green .....	.25 F
W-530 F-24	20c Orange .....	.60 F
W-531 F-25	50c Pink .....	.80 F
W-532 F-26	1p Vermilion .....	1.20 F
W-533 F-27	2p Lilac .....	2.40 F
W-534 F-28	5p Blue .....	— F
W-535 F-29	10p Light green .....	— F
W-536 F-30	20p Dark orange .....	— F
W-537 F-31	50p Carmine .....	— F
W-538 F-32	200p Black .....	— F

*Without Control Numbers*

W-531a	50c Pink .....	— W
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Theodore Sheldon reports that he has every denomination of the above issue from 1c to 20p, except the 20c. The writer has not seen the 50p and 200p denominations.

1906. 41mm x 23mm. Perforation  $1\frac{1}{2}$  to 12. Lithographed. Unwatermarked or watermarked double-line P I R S. Type of 1905, but the background of horizontal lines and the value in words have been removed from the panels upon which the control numbers are handstamped. Duplicate pair of control numbers in black. Duplicate pair of control letters, handstamped, one at the right and one at the left of shoulders of the woman. The serial letters which the writer has seen are indicated below for each denomination. The fact that series B exists is proof that series A was issued, although it is possible that no specimen of series A has been preserved. (Figure 67)

W-539 F-34	1c Lilac brown (B) .....	.60 F
W-540	2c Red lilac (B) .....	.60 W
W-541	5c Gray green (A, B) .....	1.00 W
W-542 F-35	10c Olive green (A, B) .....	1.00 F
W-543 F-36	20c Orange (B, C) .....	1.00 F
W-544 F-37	50c Pink (A, B) .....	2.00 F
W-545 F-38	1p Vermilion (B) .....	4.00 F
W-546 F-39	2p Lilac (A, C, D) .....	4.00 F

Without Control Numbers

W-546a	2p Lilac (A) .....	4.00 W
	<i>Rouletted</i>	
W-547 F-33	2p Lilac (E) .....	4.00 F

The correct listing of No. W-517 became possible when Sheldon submitted to the author a photograph of this stamp. Forbin listed it as a part of the issue of 1905. The fact that this stamp bears the serial letter E is proof that it was issued subsequent to No. W-546.

The unsold remainders of the issues of 1905 and 1906 were retired from circulation on June 30, 1907, and were condemned and destroyed. This fact is recorded in the "Accountable Forms (Stamp and Poll-tax) Account" in the Annual Reports of the Collector of Internal Revenue for the fiscal years of 1906-07 and 1907-08.

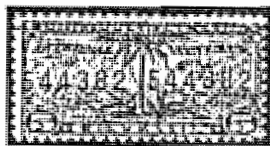


Figure 68

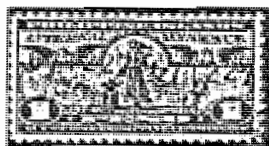


Figure 69

1907-14. 40mm x 21mm. Perforation 12. Engraved and printed by Bureau of Engraving and Printing, Washington, D. C. Watermark, double-line P I R S. Duplicate pair of control numbers handstamped in red, blue or black. Central design of centavo values is a coconut palm flanked by tobacco plants; central design of peso denominations is a woman resting hammer upon anvil, Mayon Volcano in background. Upper label in two lines: PHILIPPINE ISLANDS INTERNAL REVENUE. (Figures 68 and 69) Four types of control numbers, as follows:

- Figures about 2.5mm tall by 1.25mm wide; five figures 13mm long.
  - Figures 3mm tall x 2mm wide; five figures 12mm long; curves flattened at top and bottom of figure.
  - Figures 3.25 to 3.5mm tall x 1.75mm wide; five figures 12mm long.
  - Figures 3mm tall x 2mm wide; five figures 12.5mm long.
- The color of control numbers is indicated below in parentheses.

Entire Stamps

W-548 F-40	1c Violet (red) .....	.05 F
W-549 F-41	2c Olive green (red) .....	.05 F
W-550 F-42	5c Blue (red) .....	.10 F
W-551 F-43	10c Yellow green (red) .....	.15 F
W-552 F-44	20c Orange yellow (red) .....	.40 F
W-553 F-45	50c Olive yellow (red) .....	.60 F
W-554 F-46	1p Yellow brown (black) .....	.80 F
W-555 F-47	2p Carmine lake (black) .....	1.00 F
W-556 F-48	5p Deep blue (black) .....	1.00 F
W-557 F-49	10p Dark green (black) .....	1.20 F
W-557a	10p Dark green (blue) .....	1.20 F
W-558	20p Dull yellow (black) .....	1.50 W
W-558a	20p Dull yellow (blue) .....	2.00 W
W-559 F-50	50p Vermilion (black) .....	2.00 F
W-559a	50p Vermilion (blue) .....	2.00 F
W-560	200p Black brown (black) .....	4.00 W
W-560a	200p Black brown (blue) .....	4.00 W
W-561	500p Rose (black) .....	10.00 W

Left Halves of Stamps

W-562L	1000p Ultramarine (black) .....	— W
W-563L	5000p Apple Green (black) .....	8.00 W

Right Halves of Stamps

W-562R	1000p Ultramarine (black) .....	2.00 W
W-563R	5000p Apple Green (black) .....	2.00 W

No entire specimens of the 1000p and 5000p denominations are known to exist. Used right and left halves of all denominations exist.

Entire Stamp

Both Left and Right Control Numbers Double

W-553D	50c Olive Yellow (red) (type d control numbers) .....	— W
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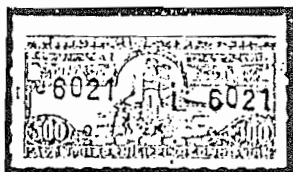


Figure 70

1910 (?). 41mm x 23mm. Rouletted. Watermark, double-line P I R S. Lithographed. Type of peso values of 1907-14 issue. A duplicate pair of control numbers handstamped in black or blue, type b or type c of the issue of 1907-14. Entire specimens of these stamps are extremely rare. (Figure 70)

Entire Stamps

W-566	200p Black Brown (black)	—	W
W-567	500p Emerald Green (black)	—	W
W-567a	500p Emerald Green (blue)	—	W

Left Halves of Stamps

W-566L	200p Black Brown (black)	4.00	W
W-567L	500p Emerald Green (black)	—	W
W-567La	500p Emerald Green (blue)	4.00	W

Right Halves of Stamps

W-566R	200p Black Brown (black)	2.00	W
W-567R	500p Emerald Green (black)	4.00	W
W-567Ra	500p Emerald Green (blue)	1.00	W

The control numbers of stamps used in June, 1911, indicate that these stamps probably had been in use at least as early as June, 1910. INTERNAL REVENUE stamps were not used in payment of the Franchise tax prior to June, 1911, and no other documents bearing these stamps have been seen. Hence, it has not been possible to determine the precise date of issue. Blue type c control numbers have been seen on "split" specimens of the 500p emerald green.

1914-18. 40mm x 21mm. Perforation 10. Engraved and printed by Bureau of Engraving and Printing, Washington, D. C. Watermark, double-line P I R S. Type of 1907-14. (Figures 68 and 69) Color of control numbers is indicated in parentheses. Three types of control numbers as follows:

- b. Same as on 1907-14 issue.
- c. Same as on 1907-14 issue.
- e. Figures 3.25mm to 3.5mm tall x 1.75mm wide, more widely spaced than type c; fig. 1 without bottom serif; five figures about 13.5mm long.

Entire Stamps

W-568	1c Violet (red)	.03	W
W-569	2c Olive green (red)	1.00	W
W-570	5c Blue (red)	.10	W
W-571	10c Yellow green (red)	.15	W
W-572	20c Orange yellow (red)	.30	W
W-573	50c Olive yellow (red)	.60	W
W-574	1p Red brown (black)	.80	W
W-574a	1p Red brown (blue)	.80	W
W-575	2p Carmine lake (black)	1.00	W
W-575a	2p Carmine lake (blue)	1.00	W
W-576	5p Deep blue (black)	1.00	W
W-576a	5p Deep blue (blue)	1.00	W
W-577	10p Dark green (black)	1.20	W
W-577a	10p Dark green (blue)	1.20	W
W-578	20p Dull yellow (black)	1.50	W
W-578a	20p Dull yellow (blue)	1.50	W
W-579	50p Vermilion (black)	2.00	W
W-579a	50p Vermilion (blue)	2.00	W
W-580	200p Black brown (black)	4.00	W
W-580a	200p Black brown (blue)	4.00	W
W-581	500p Rose (black)	8.00	W
W-581a	500p Rose (blue)	8.00	W
W-582	1000p Ultramarine (black)	15.00	W

Entire Stamps

Both Left and Right Control Numbers Double

W-574D	1p Red brown (black)	—	W
W-575Da	2p Carmine lake (blue)	—	W

W-576Da	5p	Deep blue (blue)	.....	—	W
W-579Da	50p	Vermilion (blue)	.....	10.00	W

*Left Halves of Stamps*

W-582L	1000p	Ultramarine (black)	.....	—	W
W-583La	5000p	Apple green (blue)	.....	2.00	W

*Right Halves of Stamps*

W-582R	1000p	Ultramarine (black)	.....	.60	W
W-583Ra	5000p	Apple green (blue)	.....	2.00	W

No entire specimen of 5000p is known to exist. Used left and right halves of all denominations exist. Nos. W-574I and 575Da were submitted by Theodore Sheldon. No. W-576Da was submitted by Kenneth R. Goodfellow.

1917-27. 40mm x 21mm. Perforation 11. Engraved and printed by Bureau of Engraving and Printing, Washington, D. C. Watermark, double-line P I R S. Type of 1907-14. (Figures 60 and 69) Color of control numbers is indicated in parentheses. Three types of control numbers as follows:

c. Same as in 1907-14 issue.

e. Same as in 1914-18 issue.

f. Figures about 3.25mm tall x 1.75mm wide; five figures about 13.5mm long; figure 1 has bottom serif. Type f is similar to type e, the chief difference being in the figure 1. The following slight differences are noted.

Figure 2. Diagonal line almost straight at lower end in type e; and curves sharply downward at lower end in type f.

Figure 4. Horizontal line crosses vertical line higher in type e than in type f.

Figure 5. Center line curves sharply downward from bottom of vertical line in type e; is almost horizontal in type f.

Figure 8. Upper circle almost as large as lower circle in type e; in type f upper circle is definitely smaller than lower circle.

*Entire Stamps*

W-584	1c	Violet (red)	.....	.03	W
W-585	2c	Olive green (red)	.....	.05	W
W-585a	2c	Olive green (black)	.....	.25	W
W-586	5c	Blue (red)	.....	.05	W
W-586a	5c	Blue (black)	.....	.25	W
W-587	10c	Yellow green (red)	.....	.08	W
W-587a	10c	Yellow green (black)	.....	.30	W
W-588	20c	Orange yellow (red)	.....	.10	W
W-588a	20c	Orange yellow (black)	.....	.15	W
W-588b	20c	Orange yellow (blue)	.....	1.00	W
W-589	50c	Olive yellow (red)	.....	.30	W
W-589a	50c	Olive yellow (black)	.....	.60	W
W-589b	50c	Olive yellow (blue)	.....	1.50	W
W-589c	50c	Olive yellow (violet)	.....	1.50	W
W-590	1p	Red brown (black)	.....	.40	W
W-590a	1p	Red brown (blue)	.....	.40	W
W-591	2p	Carmine lake (black)	.....	.60	W
W-591a	2p	Carmine lake (blue)	.....	.60	W
W-592	5p	Deep blue (black)	.....	.60	W
W-592a	5p	Deep blue (blue)	.....	.60	W
W-592b	5p	Deep blue (red)	.....	1.20	W
W-593	10p	Dark green (black)	.....	.80	W
W-593a	10p	Dark green (blue)	.....	.80	W
W-593b	10p	Dark green (red)	.....	1.60	W
W-594	20p	Dull yellow (black)	.....	1.00	W
W-594a	20p	Dull yellow (blue)	.....	1.00	W
W-595	50p	Vermilion (black)	.....	1.50	W
W-595a	50p	Vermilion (blue)	.....	1.50	W
W-595b	50p	Orange red (black)	.....	3.00	W
W-596	200p	Black brown (black)	.....	4.00	W
W-597	500p	Rose (black)	.....	4.00	W
W-597a	500p	Rose (blue)	.....	4.00	W
W-598	1000p	Ultramarine (black)	.....	10.00	W
W-598a	1000p	Ultramarine (blue)	.....	10.00	W
W-599a	5000p	Apple green (blue)	.....	50.00	W

*Entire Stamps*  
*Both Left and Right Control Numbers Double*

W-585D	2c Olive green (red) .....	5.00	W
W-585Da	2c Olive green (black) .....	5.00	W
W-587D	10c Yellow green (red) .....	5.00	W
W-587Da	10c Yellow green (black) .....	5.00	W
W-588Da	20c Orange yellow (black) .....	5.00	W
W-589Da	50c Olive yellow (black) .....	5.00	W
W-590D	1p Red brown (black) .....	5.00	W
W-591D	2p Carmine lake (black) .....	5.00	W
W-592D	5p Deep blue (black) .....	5.00	W
W-592Db	5p Deep blue (red) .....	5.00	W
W-594D	20p Dull yellow (black) .....	7.00	W
W-595D	50p Vermilion (black) .....	7.00	W

*Entire Stamps*  
*Both Left and Right Control Numbers Triple*

W-589Ta	50c Olive yellow (black) .....	—	W
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*Entire Stamps*  
*Right Control Number Double*

W-588DRa	20c Orange yellow (black) .....	5.00	W
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*Entire Stamps*  
*Vertical Pair—Extra Pair of Control Numbers*  
*On The Margin Between The Two Stamps*

W-594DP	20p Dull yellow (black) .....	8.00	W
W-595DPb	50p Orange red (black) .....	8.00	W

*Left Halves of Stamps*

W-599L	5000p Apple green (black) .....	1.50	W
W-599La	5000p Apple green (blue) .....	1.50	W
W-599Lb	5000p Yellow green (blue) .....	2.00	W
W-600L	10000p Purple (black) .....	4.00	W
W-600La	10000p Pale purple (black) .....	4.00	W
W-600Lb	10000p Pale purple (blue) .....	4.00	W
W-601L	20000p Black (black) .....	6.00	W
W-601La	20000p Black (blue) .....	6.00	W

*Right Halves of Stamps*

W-599R	5000p Apple green (black) .....	1.50	W
W-599Ra	5000p Apple green (blue) .....	1.50	W
W-599Rb	5000p Yellow green (blue) .....	2.00	W
W-600R	10000p Purple (black) .....	—	W
W-600Ra	10000p Pale purple (black) .....	4.00	W
W-600Rb	10000p Pale purple (blue) .....	—	W
W-601R	20000p Black (black) .....	8.00	W
W-601Ra	20000p Black (blue) .....	—	W

The writer has seen only one specimen of No. W-599a, 5000p (entire). This stamp is the property of Theodore Sheldon. Used left and right halves of all denominations exist. No entire specimens of the 10000p and 20000p denominations are known to exist.

1928. 40mm x 21mm. Perforation 10 x 11. Engraved and printed by Bureau of Engraving and Printing, Washington, D. C. Watermark, double-line P I R S. Type of 1907-14. (Figures 68 and 69) Duplicate pair of control numbers in black, type e, as described for the 1914-18 issue.

*Entire Stamps*

W-602	1c Violet .....	.05	W
W-603	2c Olive green .....	.05	W
W-604	5c Blue .....	.08	W
W-605	10c Yellow green .....	.15	W
W-606	20c Orange yellow .....	.15	W
W-607	50c Olive yellow .....	.20	W
W-608	1p Red brown .....	.30	W
W-609	2p Carmine lake .....	.30	W
W-610	5p Deep blue .....	.40	W
W-611	10p Dark green .....	.60	W
W-612	20p Orange yellow .....	1.50	W



W-613	50p Orange red	1.00	W
W-613B	500p Rose	—	W

Entire Stamps

Both Left and Right Control Numbers Double

W-602D	1c Violet	5.00	W
W-606D	20c Orange yellow	5.00	W

Used left and right halves of all denominations of the 1928 issue exist. In some cases double control numbers result from correction of an error in one, or both, of the control numbers originally affixed.

All INTERNAL REVENUE stamps issued prior to Dec. 31, 1929, were withdrawn on that date and the unsold balances were destroyed.

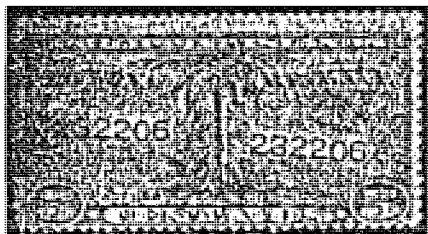


Figure 71

Type A Control Numbers

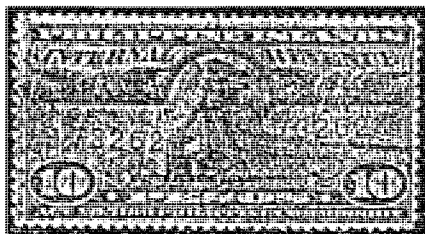


Figure 72

Type B Control Numbers

1930.31. 65mm x 35mm. Perforation 10. Engraved and printed by Bureau of Engraving and Printing, Washington, D. C. Watermark, double-line P I R S. Type of 1907-14, but larger. (Figures 68 and 69) Duplicate pair of control numbers in black. Type of control number is indicated below in parentheses. Three types of control numbers as follows:

Type A. Figures 2.5mm wide; without serifs; top of 6 and bottom of 9 terminate in a curve; 4 figures about 12mm long, 5 figures about 15mm long, 6 figures about 18.5mm long. (Figure 71)

Type B. Figures 2mm wide; without serifs, except figure 1 which has serif at top; 6 figures about 18mm long. (Figure 72)

Type C. Figures 2.5mm wide; without serifs; top of 6 and bottom of 9 terminate in a straight line; 4 figures about 13mm long, 5 figures about 17mm long, 6 figures about 20.5mm long. (Figure 73)

Entire Stamps

W-614	1c Violet (A)	.03	W
W-614a	1c Violet (B)	.03	W
W-615	2c Olive green (A)	.05	W
W-615a	2c Olive green (B)	.05	W
W-616	5c Blue (A)	.05	W
W-616a	5c Blue (B)	.05	W
W-617	10c Yellow green (A)	.10	W
W-617a	10c Yellow green (B)	.10	W
W-618	20c Orange yellow (A)	.10	W
W-618a	20c Orange yellow (B)	.10	W
W-619	50c Olive yellow (A)	.20	W
W-619a	50c Olive yellow (B)	.20	W
W-620	1p Red brown (A)	.30	W
W-620a	1p Red brown (B)	.30	W
W-621	2p Carmine lake (A)	.30	W
W-621a	2p Carmine lake (B)	.30	W
W-622	2.50p Salmon rose (A)	—	W
W-622a	2.50p Salmon rose (B)	1.00	W
W-623	5p Deep blue (A)	.50	W
W-623a	5p Deep blue (B)	.50	W
W-624	10p Dark green (A)	.75	W
W-624a	10p Dark green (B)	.75	W
W-625	20p Orange yellow (A)	.75	W
W-625a	20p Orange yellow (B)	.75	W
W-626	50p Vermilion (A)	1.50	W
W-626a	50p Vermilion (B)	1.50	W
W-627	200p Black brown (A)	3.00	W
W-627a	200p Black brown (B)	3.00	W
W-628	500p Pale vermilion (A)	5.00	W

W-629	1000p	Ultramarine (A)	8.00	W
W-630	5000p	Apple green (A)	40.00	W
W-631	10000p	Purple (A)	—	W
W-632a	20000p	Black (B)	—	W

*Entire Stamp*

*Left Control Number Type B*

*Right Control Number Type A*

W-615B	2c	Olive green (B and A)	5.00	W
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*Entire Stamps*

*Left Control Number Double*

W-617DL	10c	Yellow green (A)	5.00	W
W-618DL	20c	Orange yellow (A)	5.00	W
W-619DLa	50c	Olive yellow (B)	5.00	W
W-621DL	2p	Carmine lake (A)	5.00	W
W-623DL	5p	Deep blue (A)	5.00	W
W-627DL	200p	Black brown (A)	10.00	W

*Entire Stamps*

*Right Control Number Double*

W-616DR	5c	Blue (A)	5.00	W
W-618DR	20c	Orange yellow (A)	5.00	W
W-618DRa	20c	Orange yellow (B)	5.00	W
W-619DR	50c	Olive yellow (A)	5.00	W
W-623DR	5p	Deep blue (A)	5.00	W
W-623DRa	5p	Deep blue (B)	5.00	W
W-626DR	50p	Vermilion (A)	5.00	W

*Entire Stamps*

*Two Duplicate Pairs of Control Numbers*

*First Pair, Type A, Faintly Stamped; Second Pair, Type C, Heavily Stamped*

*Both Pairs Consist of the Same Figures*

W-614Dac	1c	Violet (A and C)	5.00	W
W-615Dac	2c	Olive green (A and C)	5.00	W
W-616Dac	5c	Blue (A and C)	5.00	W
W-617Dac	10c	Yellow green (A and C)	5.00	W
W-618Dac	20c	Orange yellow (A and C)	5.00	W
W-619Dac	50c	Olive yellow (A and C)	5.00	W
W-620Dac	1p	Red brown (A and C)	5.00	W
W-621Dac	2p	Carmine lake (A and C)	5.00	W
W-623Dac	5p	Deep blue (A and C)	5.00	W
W-624Dac	10p	Dark green (A and C)	5.00	W
W-625Dac	20p	Orange yellow (A and C)	5.00	W
W-626Dac	50p	Vermilion (A and C)	7.50	W
W-627Dac	200p	Black brown (A and C)	10.00	W

*Right Type C Control Number Inverted*

W-628Daeri	500p	Pale vermilion (A and C)	15.00	W
W-629Daeri	1000p	Ultramarine (A and C)	25.00	W

*Right Type C Control Number Double*

*Left Type C Control Number Inverted*

W-629Daerdi	1000p	Ultramarine (A and C)	—	W
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All specimens seen which bear both Type A and Type C control numbers bear cancellations dated between January 1930, and January 1932. The only specimen seen of No. W-629Daeri is in the collection of Theodore Sheldon.

*Left Halves of Stamps*

W-629L	1000p	Ultramarine (A)	.75	W
W-630L	5000p	Apple green (A)	1.50	W
W-631L	10000p	Purple (A)	3.00	W
W-632L	20000p	Black (A)	5.00	W

*Right Halves of Stamps*

W-629R	1000p	Ultramarine (A)	.75	W
W-630R	5000p	Apple green (A)	1.50	W
W-631R	10000p	Purple (A)	3.00	W
W-632R	20000p	Black (A)	5.00	W

Used left and right halves of all denominations of the 1930-31 issue exist. All denominations of this issue, except the 2.50p, were issued on January 1, 1930. The 2.50p was issued on December 1, 1931. Both the 1930-31 and the 1934-37 issues were printed in sheets of 21 stamps, straight edge on each of the four margins. Thus there were only five stamps without a straight edge in each sheet.

1934-37 (?). 65mm x 35mm. Perforation 11. Engraved and printed by the Bureau of Engraving and Printing, Washington, D. C. Watermark, double-line P I R S. Type of 1930-31 issue. Duplicate pair of control numbers in black. Type A, type B or type C control numbers, as described for the 1930-31 issue. Type of control number is indicated below in parentheses.

Catalogue Numbers      Description      Catalogue Value

*Entire Stamps*

W-634	2c Olive green (A)	1.00 W
W-634b	2c Olive green (C)	1.00 W
W-635	5c Blue (A)	1.00 W
W-636	10c Yellow green (A)	1.00 W
W-636b	10c Yellow green (C)	1.00 W
W-637	20c Orange yellow (A)	1.00 W
W-637b	20c Orange yellow (C)	1.00 W
W-638	50c Olive yellow (A)	1.00 W
W-638b	50c Olive yellow (C)	1.00 W
W-639	1p Red brown (A)	1.00 W
W-639b	1p Red brown (C)	1.00 W
W-640	2p Carmine lake (A)	2.00 W
W-640b	2p Carmine lake (C)	2.00 W
W-641	2.50p Salmon rose (A)	3.00 W
W-642	4p Deep indigo (A)	3.00 W
W-643	5p Deep blue (A)	3.00 W
W-644	10p Dark green (A)	4.00 W
W-645b	20p Orange yellow (C)	5.00 W
W-646a	50p Vermilion (B)	— W
W-647	200p Black brown (A)	— W
W-649	1000p Ultramarine (A)	— W

*Entire Stamps—Right Control Number Double*

W-639DR	1p Red brown (A)	— W
W-640DR	2p Carmine lake (A)	— W

*Left Halves of Stamps*

W-634L	2c Olive green (A)	.01 W
W-634Lb	2c Olive green (C)	.05 W
W-635L	5c Blue (A)	.01 W
W-636L	10c Yellow green (A)	.02 W
W-636Lb	10c Yellow green (C)	— W
W-637L	20c Orange yellow (A)	.02 W
W-638L	50c Olive yellow (A)	.04 W
W-638Lb	50c Olive yellow (C)	— W
W-639L	1p Red brown (A)	.08 W
W-640L	2p Carmine lake (A)	.08 W
W-640Lb	2p Carmine lake (C)	— W
W-642L	4p Deep indigo (A)	.10 W
W-643L	5p Deep blue (A)	.12 W
W-644L	10p Dark green (A)	.15 W
W-645Lb	20p Orange yellow (C)	.20 W
W-649Lb	1000p Ultramarine (C)	1.50 W

*Right Halves of Stamps*

W-634R	2c Olive green (A)	.01 W
W-634Rb	2c Olive green (C)	.05 W
W-635R	5c Blue (A)	.01 W
W-636R	10c Yellow green (A)	.02 W
W-636Rb	10c Yellow green (C)	.05 W
W-637R	20c Orange yellow (A)	.02 W
W-638R	50c Olive yellow (A)	.04 W
W-638Rb	50c Olive yellow (C)	.05 W
W-639R	1p Red brown (A)	.08 W
W-640R	2p Carmine lake (A)	.08 W
W-640Rb	2p Carmine lake (C)	.10 W
W-642R	4p Deep indigo (A)	.10 W
W-643R	5p Deep blue (A)	.12 W
W-644R	10p Dark green (A)	.15 W
W-645Rb	20p Orange yellow (C)	— W
W-649Rb	1000p Ultramarine (C)	— W

To be continued

# Fiscal Stamps of the Philippines: Handbook-Catalogue, 1856 to Date

(Continued from page 336, Vol. 82, No. 4, April, 1968)



Figure 73

Type C Control No.



Figure 74

Overprinted VICTORY

Of the 1934-37 issue, the denominations from 2c to 2p and the 5p and 10p are known to have been in use in 1935. The 4p was issued in October, 1937. The dates of issue of the 2.50p and of denominations above 10p are not known. From about the end of 1933 to the end of 1941 all INTERNAL REVENUE stamps were split into two halves when used. Thus all specimens of the 1934-37 issue used prior to the end of 1941 are left and right halves. A few unused specimens of the denominations from 2c to 10p with type A control numbers were purchased by collectors prior to the end of 1941.

The 1934-37 (perforation 11) issue remained in use during the Japanese Occupation, from January 1942, to the end of December 1944. But during the Japanese Occupation INTERNAL REVENUE stamps were not always split into halves when used. The collection of Theodore Sheldon contains a Privilege Tax Receipt, dated May 5, 1944, to which left halves of two 4p stamps (No. W-612L) are affixed. But the writer has seen restaurant invoices dated between February, 1943, and February, 1944, which bear entire stamps of the 1934-37 issue, denominations 10c to 2p, inclusive, with duplicate Type A control numbers. Entire stamps of the same denominations of the 1934-37 issue, but with duplicate Type C control numbers, occur on restaurant invoices dated from June 1943, to December 1943.

After Gen. Douglas MacArthur landed at Tacloban, Leyte, Oct. 20, 1944, the paper currency issued by the Japanese Military Administration depreciated very rapidly in purchasing power. In December 1944, 1000 pesos of this paper currency was equal in value to about 1.5 pesos of pre-war Philippine currency. A few persons are said to have used these Japanese "War Notes" to purchase from the Bureau of Internal Revenue unused specimens of pre-war issues of INTERNAL REVENUE stamps. Purchased in this manner, a 1000p INTERNAL REVENUE stamp cost the equivalent of about 1.5 pesos in pre-war Philippine currency; a 2000p stamp cost the equivalent of about 30 pesos in pre-war Philippine currency. This is said to be the source of the few unused specimens which exist of the high denominations of the 1930-31 and 1934-37 issues of INTERNAL REVENUE stamps.

**INTERNAL REVENUE STAMPS ISSUED DURING THE JAPANESE OCCUPATION.** Stamps of the 1934-37 issue bearing a single type C control number, or bearing a single type D control number, were used only during the Japanese Occupation and the control numbers were affixed during the Japanese Occupation. Hence, these stamps must be considered as issued during the Japanese Occupation. Also issued during the Japanese Occupation were the INTERNAL REVENUE stamps labeled REPUBLIC OF THE PHILIPPINES.

1914 (?). Internal Revenue stamps of the 1934-37 (Perforation 11) issue bearing a single control number handstamped in black. The type of control number is indicated below in parentheses. Two types of control numbers as follows:

Type C. As described for the 1930-31 issue.

Type D. Figures with serifs, about 4mm tall x 3mm wide; 6 figures about 22mm long. (Figure 73)

### Entire Stamps

W-656	10c Yellow green (D) .....	1.00 W
W-657	20c Orange yellow (D) .....	1.00 W
W-658	50c Olive yellow (D) .....	1.00 W
W-659	1p Red brown (D) .....	1.00 W

W-660	2p Carmine lake (D)	2.00 W
W-661	5p Deep blue (D)	3.00 W
W-662	10p Dark green (D)	4.00 W
W-662a	10p Dark green (C)	— W
W-663	20p Dull orange yellow (D)	5.00 W

1941 (Sept. ?), 65mm x 35mm, Perforation 12. Typographed. Unwatermarked. Type of 1934-37 issue, except that upper label reads REPUBLIC OF THE PHILIPPINES. Control numbers in black as indicated below:

*Entire Stamps*

*A Single Type D Control Number*

W-665	10c Olive bistre (D)	.50 W
W-665a	10c Yellow (D)	.50 W
W-666	20c Orange (D)	.50 W
W-667	50c Olive yellow (D)	.50 W

*Entire Stamps*

*Duplicate Pair Type A Control Numbers*

W-665A	10c Olive bistre (A)	2.00 W
W-666A	20c Orange (A)	.50 W
W-667A	50c Olive yellow (A)	.50 W

*Entire Stamp*

*Duplicate Pair Type C Control Numbers*

W-668B	1p Red brown (C)	3.00 W
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The label "C. A. 466" (Commonwealth Act No. 466) refers to the REVISED INTERNAL REVENUE CODE which, with several amendments, remained in force during the Japanese Occupation. In 1943 a stamp tax on restaurant invoices was imposed. The tax was 20 percent of the amount of the invoice. Entire stamps were affixed to each invoice for the amount of the tax. In the case of "Privilege Tax Receipts" the practice of affixing one-half of the stamp to the tax receipt and the other half to the stub retained by the government was continued during the Japanese Occupation.

*Issued by Commonwealth of the Philippines  
After Liberation From Japanese Occupation*

1945. 65mm x 35mm. Perforation 11. Type of 1934-37 issue overprinted VICTORY in black. Watermark, double-line P I R S. Engraved and printed by Bureau of Engraving and Printing, Washington, D. C. Duplicate pair of control numbers in black. Type of control number indicated below in parentheses. Two types of control numbers as follows: (Figure 74)

*Type E.* Figures about 4.5mm tall x 2 mm wide; figures, except 1, without serifs; figures far apart.

*Type F.* Figures about 4.5mm tall x 3.5mm wide; figures have serifs and are closely spaced.

*Entire Stamps (Unused)*

W-669	1c Violet (F)	.05 W
W-670	2c Olive green (E)	.10 W
W-671	5c Blue (E)	.25 W
W-672	10c Pale olive green (E)	.40 W
W-673	20c Orange yellow (F)	.60 W
W-674	50c Olive yellow (E)	.80 W
W-675	1p Red brown (E)	1.50 W
W-676	2p Carmine lake (F)	2.50 W
W-677	2.50p Salmon rose (E)	3.50 W
W-678	5p Deep blue (F)	6.00 W
W-679	10p Dark green (F)	12.50 W
W-680	20p Orange yellow (E)	25.00 W

*Left Halves of Stamps*

W-669L	1c Violet (E, F)	.01 W
W-670L	2c Olive green (E, F)	.01 W
W-671L	5c Blue (E)	.01 W
W-672L	10c Pale olive green (E)	.02 W
W-673L	20c Orange yellow (F)	.02 W
W-674L	50c Olive yellow (E)	.04 W
W-675L	1p Red brown (E)	.08 W
W-676L	2p Carmine lake (F)	.08 W
W-677L	2.50p Salmon rose (E)	.10 W
W-678L	5p Deep blue (E, F)	.10 W
W-679L	10p Dark green (E, F)	.15 W
W-680L	20p Orange yellow (E)	.20 W

W-681L	200p	Black brown	—	W
W-682L	500p	Vermilion	—	W
W-683L	1000p	Ultramarine (F)	1.50	W

*Right Halves of Stamps*

W-669R	1c	Violet (E, F)	.01	W
W-670R	2c	Olive green (E, F)	.01	W
W-671R	5c	Blue (E)	.01	W
W-672R	10c	Pale olive green (E)	.02	W
W-673R	20c	Orange yellow (F)	.02	W
W-674R	50c	Olive yellow (E)	.04	W
W-675R	1p	Red brown (E)	.08	W
W-676R	2p	Carmine lake (F)	.08	W
W-677R	2.50p	Salmon rose (E)	.10	W
W-678R	5p	Deep blue (E, F)	.10	W
W-679R	10p	Dark green (E, F)	.15	W
W-680R	20p	Orange yellow (E)	.20	W
W-681R	200p	Black brown	—	W
W-682R	500p	Vermilion	—	W
W-683R	1000p	Ultramarine (F)	1.50	W

The writer has listed only the type of control number which he has seen on each denomination. The 200p and 500p denominations are said to have been issued, but the writer has not seen them.



Figure 75



Figure 76

(R) Documentary

1905 (Jan. 1). 23mm x 23mm. Perforation 11½ to 12. Lithographed. An eagle perched upon shield of stars and stripes. Value within circle upon shield. Inscribed PHILIPPINE ISLANDS INTERNAL REVENUE TAX-DOCUMENTARY. Unwatermarked or watermarked double-line P I R S. (Figure 75)

Catalogue Numbers	Description	Catalogue Value
<i>Unwatermarked</i>		
W-700 F- 1	2c Olive green	.05 F
W-701 F- 2	4c Brown red	.05 F
W-702 F- 3	10c Pale emerald green	.04 F
W-703 F- 4	20c Orange yellow	.04 F
W-704 F- 5	50c Rose	.06 F
W-704a	50c Deep rose	— W
W-705 F- 6	1p Chocolate	.10 F
W-706 F- 7	3p Salmon red	.30 F
W-707 F- 8	10p Emerald green	.50 F
W-708	20p Orange	— W

*Watermarked Double-line P I R S*

W-703A	20c Orange	— W
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1906. 23mm x 23mm. Rouletted. Lithographed. Watermark, double-line P I R S. Type of 1905 issue. (Figure 75)

W-709 F- 9	2c Olive green	.15 F
W-710 F-10	20c Orange	.60 F

The unsold remainders of the issues of 1905 and 1906 were withdrawn on June 30, 1907, and were destroyed.

1907. 22mm x 22mm. Perforation 12. Engraved and printed by Bureau of Engraving and Printing, Washington, D. C. Watermark, double-line P I R S. Type of 1905, but slightly smaller with details altered. (Figure 76)

W-711 F-11	2c Carmine	.03 F
W-712 F-12	4c Green	.03 F
W-713 F-13	10c Olive yellow	.04 F
W-714 F-14	20c Ultramarine	.04 F
W-715 F-15	50c Lilac	.05 F

W-716	F-16	1p Dark green .....	.05	F
W-717	F-17	3p Vermilion .....	.15	F
W-718	F-18	10p Violet brown .....	.70	F
W-719		20p Deep blue .....	3.00	W

1914(?). 22mm x 22mm. Perf. 10. Engraved and printed by U. S. Bureau of Engraving & Printing, Wmk. double-line PIRS. Type of 1907. (Figure 76)

W-720		2c Carmine .....	.03	W
W-721		4c Yellow green, apple green .....	.03	W
W-722		10c Olive yellow .....	.04	W
W-723		20c Ultramarine .....	.03	W
W-724		50c Lilac .....	.05	W
W-725		1p Dark green .....	.05	W
W-726		3p Orange red .....	.20	W
W-727		10p Violet brown .....	.80	W
W-728		20p Deep blue .....	2.00	W
W-729		50p Vermilion .....	—	W
W-730		100p Violet .....	—	W

1917(?). 22mm x 22mm. Perf. 11. Engraved and printed by U. S. Bureau of Engraving & Printing, Wmk. double-line PIRS. Type of 1907. (Figure 76)

W-731		2c Carmine .....	.01	W
W-732		4c Yellow green, apple green .....	.01	W
W-733		10c Olive yellow .....	.02	W
W-734		20c Ultramarine .....	.01	W
W-735		50c Lilac, pale lilac .....	.04	W
W-736		1p Dark green .....	.05	W
W-737		3p Vermilion .....	.20	W
W-737a		3p Orange red .....	.20	W
W-738		10p Violet brown .....	—	W
W-739		20p Deep blue .....	—	W
W-740		50p Dark vermilion .....	—	W
W-740a		50p Orange red .....	5.00	W
W-741		100p Pale lilac .....	—	W



Figure 77



Figure 78



Figure 79

1920-29. 20mm x 25mm. Rouletted. Typographed on blue paper. Unwatermarked or wmkd. double-line PIRS or PIBIR. Printed by Bureau of Printing (Manila). An eagle perched above a shield of stars and stripes within oval frame 13mm x 19mm. Value within circle on shield. (Figure 77)

W-742		2c Carmine on blue paper (1920) .....	.10	W
W-742a		2c Carmine lake on blue paper (1929) .....	.10	W

The design of W-742 and W-742a is the same as that of the 2c documentary stamp printed on bank checks from 1920 to 1935. No. W-742 was used in 1920 and No. W-742a in 1929 when supplies of the current 2c documentary stamp (No. W-731) were exhausted. Mr. Kenneth R. Goodfellow has reported that he has a specimen of W-742a which bears a portion of a large double-line watermark. These stamps were printed on the same blue paper as tobacco tax stamps. This paper was unwatermarked, watermarked P I R S, or watermarked P I B I R.

1928(?). 22mm x 22mm. Perf. 10 x 11. Engraved and printed by U. S. Bureau of Printing & Engraving, Wmk. double-line PIRS. Type of 1907.

W-743		2c Carmine .....	.10	W
W-744		20c Ultramarine .....	.20	W
W-745		50c Lilac .....	.50	W

There exists a sheet of 100 stamps of No. W-735 (50c) with a straight edge on each of the four margins. There also exists a right-hand pane of 100 stamps of No. W-738 (10p) with straight edge on left margin, indicating that this denomination was printed in sheets of 200 stamps, Plate No. 22332.

To be continued

# Fiscal Stamps of the Philippines: Handbook-Catalogue, 1856 to Date

(Continued from page 402, Vol. 82, No. 5, May, 1968)

In 1938 the Bureau of Internal Revenue issued an Administrative Order requiring that all documentary stamps be cancelled by a punch. This punched cancellation was also in use prior to 1914, at least for cancellation of the 2c documentary stamp affixed to a bank check. The Administrative Order of 1938 was not always obeyed. There exist used stamps of all denominations which are not punched.

1910 (December). 65mm x 35mm. Perf. 11. Internal Revenue stamps of 1931-37 issue, without control numbers, overprinted in black DOCUMENTARY — CANCEL THIS STAMP BY STAMPING DATE OF USE PARTLY ON STAMP AND PARTLY ON DOCUMENT. (Figure 78)

		Quantity Overprinted	
W-746	2c Olive green .....	2,748,900	.10 W
W-747	4c on 1c Violet .....	4,158,000	.10 W
W-748	10c Yellow green .....	1,047,900	.15 W
W-749	20c Orange yellow .....	4,142,100	.15 W
W-750	50c Olive yellow .....	714,000	.25 W
W-751	1p Red brown .....	231,000	.50 W
W-752	2p Carmine lake .....	54,000	1.00 W
W-753	10p Dark green .....	21,000	1.50 W
W-754	20p Orange yellow .....	6,300	— W
W-755	50p Vermilion .....	10,500	5.00 W

The first shipment of these stamps, consisting of 10,500 stamps of the four-centavos denomination was made to the City Treasurer of Bacolod on Dec. 17, 1910. The remaining denominations were to be issued as soon as the supply of the 1917 and 1928 issues was exhausted.

General Circular No. 472 of the Collector of Internal Revenue, dated Oct. 14, 1940, announced the new issue of surcharged DOCUMENTARY stamps and made provision for the cancellation of these stamps as follows:

"It is informed in this connection that notwithstanding the surcharges on the stamps, regarding cancellation, the method provided for in Section 237 of the National Internal Revenue Code regarding the cancellation of documentary stamps should be followed. Such cancellation should, therefore, be accomplished in writing, stamping or perforating the date of the cancellation across the face of the stamp in such manner that part of the writing, impression or perforation shall be on the stamp itself and part on the paper to which it is attached: Provided that, if the cancellation is accomplished by writing or stamping the date of the cancellation, a hole sufficiently large to be visible to the naked eye shall be punched, cut or perforated on both the stamp and the document . . . ; but if the cancellation is accomplished by perforating the date of cancellation, no other hole need be made on the stamp."

### Issued During Japanese Occupation

1914(?). 21mm x 21mm. Perforation 12. Typographical. Unwatermarked. Labels in Tagalog language, including REPUBLIKA NG PILIPINAS in a scroll at top of stamp. (Figure 79)

W-756	5p Brown .....	1.00 W
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The labels read: Batas Bilang 28 Ng (Law Number 28 of) Batasang Bayan (Law of the Land); Buwis Ng (Tax of) Rentas Internas (Internal Revenue); Republika Ng Pilipinas (Republic of Philippines); P5 Sa Kasulatan (P5 Documentary).

### Issued By Commonwealth of the Philippines After Liberation From Japanese Occupation

1945. INTERNAL REVENUE stamps of the 1931-37 (Perforation 11) issue, without control numbers, overprinted in black VICTORY - DOCUMENTARY. (Figure 80)

W-763	2c Olive green .....	.10 W
W-764	4c on 1c violet .....	.10 W
W-765	10c Yellow green .....	.20 W
W-766	20c Orange yellow .....	.20 W
W-767	50c Olive yellow .....	.50 W
W-768	1p Red brown .....	.50 W
W-769	2p Carmine lake .....	— W
W-770	10p Dark green .....	— W
W-771	20p Orange yellow .....	— W
W-772	50p Vermilion .....	— W



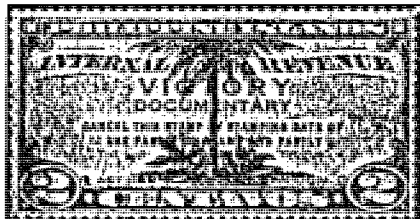


Figure 80

The above issue remained in use after the inauguration of the Republic of the Philippines until the supply was exhausted. The prices quoted above are for specimens which are not punched. A Regulation of the Bureau of Internal Revenue required that each DOCUMENTARY stamp when affixed to a document must be cancelled by punching a hole through both stamp and document. This instruction was not always obeyed, however. These stamps were printed in sheets of 21 stamps with a straight edge on each of the four sheet margins. Thus each sheet contained only five stamps without a straight edge.

### (G) Documentary Stamped Paper

Beginning possibly as early as 1907, a 2-centavos DOCUMENTARY stamp was printed directly upon each bank check supplied by banking institutions to their customers. The stamp was printed by the Bureau of Printing (Manila) upon stationery supplied by the banking institution, payment being made to the Bureau of Internal Revenue for the value of the stamps printed on the checks.

Act No. 4130 of the Philippine Legislature, enacted on Oct. 30, 1934, required that each lottery ticket for sweepstakes horse races conducted by the Philippine Charity Sweepstakes Office must bear a 2-centavos documentary stamp. Beginning with the tickets for the sweepstakes race held in September 1935, the documentary stamp was printed directly upon the sweepstakes ticket. Section 6 of Act 4130 required the tickets to be printed by the Bureau of Printing (Manila), which also printed the documentary stamp on the ticket.



Figure 81



Figure 82



Figure 83



Figure 84

1907 (?). 28.5mm x 28.5mm. Type of the adhesive documentary stamps of 1907, but larger. Printed on bank checks. (Figure 81)

Catalogue Numbers	Description	Catalogue Value
W-773	2c Red .....	— W

1911 (?). 15mm x 19.5mm. An eagle above a shield of stars and stripes on a background of radiating lines within an oval frame. Numeral of value within circle upon shield. Printed on bank checks. (Figure 82)

W-774	2c Red .....	— W
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1920 (?). 13mm x 19.5mm. Type of the rouletted adhesive documentary stamp of 1920. Printed on bank checks and on sweepstakes tickets for the Philippine Charity Sweepstakes races of September 1935, December 1935, and July 1936. (Figure 83)

W-775	2c Red .....	— W
W-775a	2c Carmine .....	— W

1936. 14mm x 19.5mm. Arms of Commonwealth of the Philippines, flanked by palm trees, within an oval frame. Printed on bank checks and on tickets for Philippine Charity Sweepstakes from May 1937, to June 1941. Each 2-pesos ticket could be separated into four 50-centavos tickets, each bearing one-fourth of the 2-centavos documentary stamp. (Figure 84)

W-776	2c Red .....	— W
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## (11) Cattle Registration Stamps

The Royal Order of Aug. 19, 1862, provided for compulsory registration of the ownership of all large cattle—horses, cows, carabaos. This law was such an effective check upon rustlers that it, and similar laws which have succeeded it, have been in force ever since.

Two kinds of certificates were provided. A Certificate of Ownership was issued to the original owner of each animal. A Certificate of Transfer was issued to record each successive change in ownership of the animal. These certificates were issued by officials of each municipality. Branding the animal under supervision of these officials was obligatory. At least two different brands were placed upon each animal; one was the brand of the original owner; the other was the brand of the municipality. When an animal changed owners, the new owner might place his own brand upon the animal, but this was not compulsory. Each certificate described the animal, the brands which it bore, stated the name of the owner and the name of the municipality which issued the certificate. On a certificate of transfer reference was made to the original certificate of ownership or to the last preceding certificate of transfer. A Cattle Register was kept in each municipality, recording all certificates of registration which it issued.

A small fee was charged for the issue of each certificate. During the Spanish Regime, and under American Dominion until 1904, revenue stamps were not used as the means of collecting this fee.



Figure 85

Act No. 1147 of the Philippine Commission became effective on July 1, 1904. This Act stated, in part: ". . . The term 'large cattle' shall be held to include carabaos, horses, mules, asses, and all members of the bovine family. . . . Each certificate of registration shall have affixed to it a special stamp of the value of one peso. . . . Each animal must be separately registered and no certificate . . . shall cover more than one animal."

Only one stamp was issued, the same stamp being used for both Certificates of Ownership and Certificates of Transfer. The law provided that the entire stamp should be affixed to the certificate. But the writer has seen two certificates, both issued at Vigan, each of which bore only the right half of the stamp, the left half having been attached to the stub retained by the municipality.

1904. 30mm x 24mm. Perforation 12. Lithographed. Unwatermarked. The central design depicts a cow, a horse and a carabao. Labeled: GOVERNMENT OF THE PHILIPPINE ISLANDS. (Figure 85)

Catalogue Numbers	Description	Catalogue Value
W-791	1p Deep rose, rose, red orange, orange	1.00 W

### (I) Cattle Registration Stamped Paper

Act 1465 of the Philippine Commission provided that on and after July 1, 1906, stamped paper should be used for the certificates of cattle registration. The Certificate of Ownership bore a blue 1-peso stamp and the Certificate of Transfer a red 1-peso stamp. The design of these stamps was the same as the design of the adhesive Cattle Registration stamp. There were many printings. As a result there are many shades of both blue and red stamps.

Subsequent to 1935, the upper label of the stamp was changed to read, COMMONWEALTH OF THE PHILIPPINES.

A Certificate of Ownership, overprinted VICTORY above the serial number, and labeled COMMONWEALTH OF THE PHILIPPINES, was in use by the Republic of the Philippines as late as 1952. The author does not know when the VICTORY overprint was issued. But since it was in use for about six years after July 4, 1946, the VICTORY overprint has been listed as issued by the Republic. See Figure 103.

1906. Certificate of Ownership of Large Cattle, approximately 17cm wide by 27cm long, bearing a blue 1-peso stamp, 27mm x 22mm, typographed, type of the adhesive Cattle Registration stamp of 1904 (Figure 85), labeled GOVERNMENT OF THE PHILIPPINE ISLANDS. Blue serial number.

Certificate of Transfer of Large Cattle, approximately 17cm wide by 27cm long, bearing a red 1-peso stamp, 27mm x 22mm, typographed, type of the adhesive Cattle Registration stamp of 1904 (Figure 85), labeled Government of the Philippine Islands. Red serial number.

Catalogue Numbers	Description	Catalogue Value
W-792	1p Blue stamp on Certificate of Ownership	1.50 W
W-793	1p Red stamp on Certificate of Transfer	1.50 W

1936 (?). Certificate of Ownership and Certificate of Transfer, as described above except that the stamp is labeled COMMONWEALTH OF THE PHILIPPINES.

W-796	1-peso Blue stamp on Certificate of Ownership	2.00 W
W-797	1-peso Red stamp on Certificate of Transfer	— W

Note: The author has not seen No. W-797.

## (J) Customs Stamps

During the Spanish Regime the stamp tax on Customs documents was paid by affixing to these documents adhesive SELLO, RECIBOS Y CUENTAS and, subsequent to Jan. 1, 1898, TIMBRE MOVIL ESPECIAL stamps.

The existing stamp taxes on CUSTOMS documents remained in force for several years after the U. S. Military Government assumed control of the Customs Service on Aug. 20, 1898. The use of the existing SELLO and TIMBRE MOVIL ESPECIAL stamps on Customs documents was continued until about the end of July 1899. From May 1899, to February 1902, SELLO and INTERNAL REVENUE stamps issued by the U. S. Government of the Philippines were used.

Act 355 of the Philippine Commission, called the Customs Administrative Act, became effective on Feb. 7, 1902. This Act repealed prior laws, including those of the Spanish Regime still in force, relating to Customs Service. Provision was made for special CUSTOMS stamps. This Act fixed the stamp taxes on Customs documents in dollars and cents, U. S. currency.

From Feb. 7, 1902, until at least as late as July 1, 1902, the current SELLO and INTERNAL REVENUE stamps were handstamped CUSTOMS for use on Customs documents. The denominations of these stamps were expressed in pesos and centavos, Mexican currency. The stamp tax was fixed in dollars and cents, U. S. currency. This stamp tax, expressed in Mexican currency, was calculated daily, at the current rate of exchange, to the nearest half-centavo. This resulted in the use of one-fourth of a 2-centavo stamp as a half-centavo stamp, one-half of a 2-centavo stamp as a 1-centavo stamp and one-half of a 25-centavo stamp as a 12½-centavo stamp. In small ports, when no stamps were available, the CUSTOMS handstamp was affixed directly to the document and the amount of the stamp tax, expressed in pesos and centavos, Mexican currency, was written across the handstamp.

The first CUSTOMS stamps with denominations expressed in dollars and cents, U. S. currency, were issued on April 18, 1902. CUSTOMS stamps with denominations expressed in dollars and cents remained in use until about the end of September 1917.

The Administrative Code which became effective on Oct. 1, 1917, greatly increased the number and the amount of the fees which were collected by the use of CUSTOMS stamps. This law expressed the fees in pesos and centavos, Philippine currency, two pesos being equivalent to one dollar, U. S. currency.

In 1917, probably on October 1, a series of CUSTOMS stamps with denominations expressed in pesos and centavos was issued. Denominations from 1-centavo to 500-pesos were provided. Since the date of this issue the denominations of all CUSTOMS stamps have been expressed in Philippine currency.

Denominations from 50-pesos to 500-pesos were used on the annual Coastwise License issued to each ship engaged in coastwise trade. The fee for this License for the larger ships exceeded \$1,500.00.

In 1930-32 there was issued a series of CUSTOMS stamps provided with a duplicate pair of control numbers and rouletted, or perforated, vertically through the center of each stamp. During 1933-35 these stamps were affixed to Coastwise Licenses in such manner that one-half of each stamp was affixed to the license and the other half was affixed to the stub retained by the Bureau of Customs. This practice of "splitting" CUSTOMS stamps into two halves when used was discontinued prior to Jan. 1, 1936. But the practice was revived by Customs Administrative Order 382, dated April 6, 1940.

1902 (February 7). INTERNAL REVENUE stamps of 1900-01 and SELLO stamps 1901-02 handstamped CUSTOMS in violet, red or blue. There are four types of this handstamp, as follows:

Type A. CUSTOMS in capital letters, 19mm x 4mm, without frame.

Type B. CUSTOMS as in Type A, but with rectangular double-line frame, 23mm x 24mm, both frame lines solid.

Type C. CUSTOMS as in Type A, but with rectangular double-line frame, 23mm x 25mm, inner frame line dotted.

Type D. Customs in capital and lower case letters, 20mm x 3mm, without frame.

The catalogue number of the stamp to which the handstamp is affixed and the color of the handstamp is indicated below in parentheses.

### Type A Handstamp

Catalogue Numbers	Description	Catalogue Value
<i>On Internal Revenue Stamps of 1900-01</i>		
W-801 F- 1	2c Rose red (in violet on W-517a) .....	.60 F
W-801A	2c Rose red (in greenish blue on W-517a) .....	— W
W-801B	2c Carmine (in black on W-517b) .....	— W
W-802 F- 2	5c Blue (in red purple on W-518) .....	1.20 F
W-803 F- 3	10c Green (in blackish red on W-520) .....	2.00 F
W-803A F- 4	10c Green (in blue on W-520) .....	2.00 F

### Inverted Handstamp

W-802i	5c Blue (in red purple on W-518) .....	— W
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*Double Handstamp, One Inverted*

W-801d 2c Rose red (in violet on W-517a) ..... -- W

*Double Handstamp*

W-802d 5c Blue (in red purple on W-518) ..... -- W

*Diagonal Half of 2c (W-801A) Used as 1c  
Tied by Cancellation to Document*

W-801 1c (diagonal half of 2c Rose Red, W-801A) ..... -- W

*On SELLO Stamps of 1901-02*

W-805 F-5 25c Dull lilac (in blue on W-385a) ..... 2.00 F  
W-805A 25c Dull violet (in red purple on W-385) ..... 2.00 W  
W-806 1p Deep lake (in blue on W-390) ..... 2.00 W  
W-807 2p Bronze green (in red purple on W-391) ..... -- W

*Inverted Handstamp*

W-805i 25c Dull lilac (in blue ? on 385a) ..... -- W

*Diagonal Half of 25c (W-805) Used as 12½c  
Tied by Cancellation to Document*

W-808 12½c (diagonal half of 25c Dull lilac, W-805) ..... -- W

*Type B Handstamp*

*On Internal Revenue Stamps of 1900-01*

W-809 F-6 1c Gray black (in red on W-516) ..... 1.20 F  
W-810 F-7 2c Carmine (in violet on W-517b) ..... 1.00 F  
W-810A 2c Carmine (in greenish blue on W-517b) ..... 1.00 W  
W-811 F-8 5c Blue (in red on W-518) ..... 1.50 F  
W-812 F-9 10c Green (in blue on W-520) ..... 2.40 F

*Inverted Handstamp*

W-809i 1c Gray black (in red on W-516) ..... -- W  
W-811i 5c Blue (in red on W-518) ..... -- W

*Double Handstamp*

W-809d 1c Gray black (in red on W-516) ..... -- W

*On SELLO Stamps of 1901-02*

W-813 F-10 25c Dull violet (in red on W-385) ..... 2.00 F  
W-814 40c Blue (in red on W-386) ..... -- W  
W-815 F-11 50c Olive Yellow (in red on W-387) ..... 3.00 F  
W-815A 50c Olive Yellow (in blue on W-387) ..... 3.00 W  
W-816 F-12 1p Deep lake (in violet on W-390) ..... 4.00 F  
W-816A F-12a 1p Deep lake (in greenish blue on W-390) ..... 4.00 F  
W-817 F-13 2p Bronze green (in red purple on W-391) ..... 7.00 F

*Inverted Handstamp*

W-813i 25c Dull violet (in red on W-385) ..... -- W  
W-816i 1p Deep lake (in violet on W-390) ..... -- W  
W-817i 2p Bronze green (in red purple on W-391) ..... -- W

*Type C Handstamp*

*On INTERNAL REVENUE stamps of 1900-01*

W-818 2c Rose red (in bright carmine on W-517a) ..... -- W  
W-818A 2c Rose red (in violet on W-517a) ..... -- W  
W-819 10c Green (in bright carmine on W-520) ..... -- W  
W-819A 10c Green (in violet on W-520) ..... -- W

*Vertical Half of 2c (W-818) Used as 1c  
Tied by Cancellation to Document*

W-820 1c (Vertical Half of 2c rose red, W-818) ..... -- W

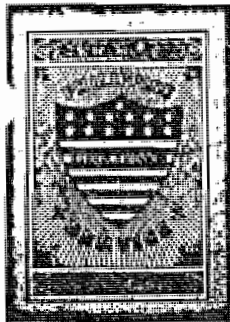


Figure 86

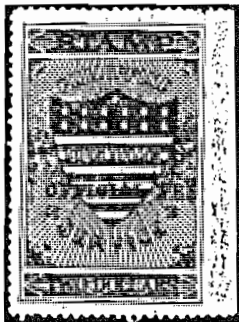


Figure 87

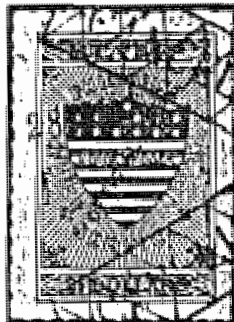


Figure 88

*One-fourth of 2c (F-818) Used as ½c  
Tied by Cancellation to Document*

W-821	½c (one-fourth of 2c Rose Red, W-818) .....	—	W
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*On SELLO Stamps of 1901-02*

W-822	2p Bronze green (in bright carmine on W-391) .....	—	W
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*Inverted Handstamp*

W-822i	2p Bronze green (in bright carmine on W-391) .....	—	W
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*Type D Handstamp*

*On INTERNAL REVENUE Stamps of 1900-01*

W-823	2c Rose red (in greenish blue on W-517a) .....	—	W
W-824	10c Green (in blue on W-520) .....	—	W

The foregoing list of provisional CUSTOMS stamps of 1902 is based on the list published by Dr. James C. Perry in the *American Journal of Philately* for September 1903, and in the specimens of these stamps found in Dr. Perry's collection. Dr. Perry failed to note that there are two types of the handstamp with a frame. But specimens in Dr. Perry's collection enabled the writer to identify the two types with a frame in all except one case. Dr. Perry listed the 2p bronze green SELLO stamp with bright carmine handstamp with frame. The writer has not seen this stamp, but he has assumed that the handstamp is Type C. All specimens which the writer has seen of the bright carmine handstamp are Type C. Dr. Perry stated that these provisional CUSTOMS stamps were in use from Feb. 7 to April 17, 1902. However, original documents found in Dr. Perry's collection show that these stamps were in use until at least as late as July 1, 1902.

The writer has not seen the following stamps: W-802i, W-801d, W-802d, W-801B, W-805i, W-807, W-809, W-809i, W-809d, W-811i, W-814, W-816i, W-817, W-822, W-822i and W-824.

1903. Type C handstamp of the preceding issue applied directly to the Customs document in lieu of a stamp. Across the face of the handstamp was written: "Stamp Paid," followed by the amount paid, the date and the signature of the inspector of customs.

W-825	Type C Handstamp with value handwritten .....	—	W
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The writer has seen a specimen of W-825 on a ship's Bill of Health, issued at the port of Nasugbu, Batangas, Philippines, on January 12, 1903. This small, isolated port did not have at that time either stamps or printed form for the Bill of Health. The Bill of Health was written by hand upon a plain sheet of paper. The stamp tax on a Bill of Health was \$0.50, U. S. currency. But the amount actually paid was P1.32, Mexican currency. This was the exact equivalent, on that day, of \$0.50, U. S. Currency.

The writer has seen INTERNAL REVENUE and SELLO stamps with CUSTOMS handwritten across the face each stamp which were affixed to Customs documents issued in 1902. These documents were issued at small ports which lacked the CUSTOMS handstamp.

1902 (April 18). 35mm x 50mm. Perf. 1½ to 12. Lithographed. Unwatermarked. Shield of stars and horizontal stripes on background of radiating lines. Inscribed: STAMP - PHILIPPINE CUSTOMS SERVICE. Value in lower label in dollars and cents, U. S. Currency. (Figure 86)

W-826	F-14	20c Blue, dark blue .....	25,000	2.50	F
W-827	F-15	50c Yellow green .....	50,000	1.60	F
W-828	F-16	2d Carmine .....	10,000	2.00	F

1902 (Oct. 31) - 1903. 35mm x 50mm. Clean-cut large-hole perforation 12. Printed from electrotpe plates in United States. Type of April, 1902, but more clearly printed. Unwmkd. or wmkd. double-line P I R S. (Figure 86)

*Unwatermarked*

W-829	F-17	10c Orange .....	.80	F	
W-830	F-18	20c Dark blue .....	Oct. 31, 1902	1.20	F
W-831	F-19	30c Violet .....		2.00	F
W-832	F-20	50c Green .....	Oct. 31, 1902	.80	F
W-833	F-21	2d Carmine .....	Oct. 31, 1902	2.00	F

*Watermarked Double-line P I R S*

W-832W		50c Green .....		—	W
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1906-10(?). 35mm x 50mm. Rouletted. Wmkd. double-line PIRS. Printed from electrotpe plates in U. S. Type of Apr. 1902, but clearer print. (Figure 86)

W-834		20c Blue .....		—	W
W-835	F-22	50c Green .....		—	F
W-836		2d Carmine .....		—	W

Forbin lists W-835 as issued in 1911. The writer believes that it was probably issued earlier. That the issue overprinted OFFICIAL FEE was in use in 1910 is established by dates of cancellation. Hence the writer believes that all stamps without the overprint were issued not later than 1910.

1910-16(?). Stamps of the 1906-10 issue overprinted OFFICIAL FEE horizontally in black. Rouletted. Watermark, double-line P I R S. (Figure 87)

W-838		50c Green .....		—	W
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The only specimen of W-838 which the writer has seen was submitted by Theodore Sheldon in a letter dated Jan. 16, 1951.

1910-16(?). Stamps of the 1902-03 issue overprinted OFFICIAL FEE horizontally in black. Clean-cut large-hole perforation 12. Unwatermarked or watermarked double-line P I R S. (Figure 87)

*Unwatermarked*

W-840	F-23	10c Orange .....	1.00	F
W-841		30c Violet .....	—	W
W-842		50c Green .....	—	W
W-843		2d Carmine .....	—	W

*Watermarked Double-line P I R S*

W-842W		50c Green .....		—	W
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The only specimen seen of W-842W was submitted by Kenneth Goodfellow.

1910-16(?). Type of 1902-03 overprinted OFFICIAL FEE diagonally in black or red. Watermark, double-line P I R S. Clean-cut large-hole Perf. 12 or rouletted. (Figure 88)

*Black Overprint  
Clean-cut, Large-hole Perf. 12*

W-844		2½d Brown .....		—	W
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*Black Overprint - Rouletted*

W-845		5c Yellow .....		—	W
W-846		1d Carmine .....	1.20	F	
W-846a		1d Carmine rose .....		—	W
W-847		2½d Brown .....		—	W
W-848	F-25	5d Deep blue .....	2.00	F	
W-848a		5d Indigo .....		—	W
W-848b		5d Dull greenish blue .....		—	W
W-849		10d Black brown .....		—	W

*Red Overprint - Rouletted*

W-849R		10d Black brown .....		—	W
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1917 (Oct. 1). 30mm x 25mm (1c to 50c) and 60mm x 25mm (1p to 500p). Printed by Bureau of Printing (Manila). Center in black shows revenue cutter. Inscribed: PHILIPPINE CUSTOMS SERVICE - DOCUMENTARY. Values in centavos and pesos, Philippine Currency. Peso values labeled at left, SERIES A (B, C, etc.); at right a control number in red or blue. Series letter and color of control number indicated below in parentheses. (Fig. 89 & 90) Two types of control:

Type A. Figures with serifs, about 4mm wide x 4.5mm tall, read UP; occurs on first printing, 1917.



Figure 89



Figure 90

Type B. Figures with serifs, about 2.5mm wide x 4.5mm tall; read DOWN on 1917 and 1927-29 issues; horizontally on 1930-32 issue.

Catalogue Numbers      Descriptions      Quantity Printed      Catalogue Value

*Unwatermarked - Rouletted  
Type B Control Numbers Reading Down*

W-850	1c Gray green & black .....	10,000?	.20	W
W-851	2c Deep carmine & black .....	10,000?	.20	W
W-852	5c Brown & black .....	10,000?	.20	W
W-852a	5r Dark red brown & black .....		.20	W
W-852b	5c Purple & black .....		—	W
W-852c	5c Pale red brown & black .....		.20	W
W-853	10c Pale gray blue & black .....	10,000?	.20	W
W-854	20c Yellow & black .....	10,000?	.20	W
W-854a	20c Orange & black .....		.30	W
W-855	50c Purple & black .....	300,000?	.05	W
W-855a	50c Violet & black .....		.05	W
W-855b	50c Gray blue & black .....		—	W
W-856	1p Emerald green & black (I, J, red) .....	1,100,000	.20	W
W-856a	1p Dark green & black (C, D, E, red) .....		.30	W
W-856b	1p Green & black (G, H, L, red) .....		.30	W
W-856c	1p Dull green & black (K, M, red) .....		.30	W
W-857	2p Carmine & black (B, C, D, blue) .....	300,000	.20	W
W-858	5p Dark brown & black (A, blue) .....	125,000	.30	W
W-858a	5p Red brown & black (A, red) .....		.40	W
W-858b	5p Light orange brown & black (B, blue) .....		.40	W
W-858c	5p Red brown & black (A, B, blue) .....		.30	W
W-859	10p Light blue & black (A, red) .....	95,000	.40	W
W-859a	10p Light slate blue & black (A, red) .....		.40	W
W-860	20p Orange yellow & black (A, red) .....	30,000?	1.50	W
W-860a	20p Yellow & black (A, blue) .....		1.50	W
W-860b	20p Orange & black (A, blue) .....		1.50	W
W-861	50p Violet & black (A, blue) .....	4,000	3.00	W
W-861a	50p Purple & black (A, red) .....		3.00	W
W-863	200p Dark green & black (A, red) .....	1,000	6.00	W
W-864	500p Deep bronze blue & black (A, red) .....	400	25.00	W

*Watermarked Single-line U S P S - Rouletted  
Type A Control Numbers Reading Up*

W-850W	1c Gray green & black .....	5,000	1.00	W
W-851W	2c Carmine & black .....	5,000	1.00	W
W-853W	10c Pale gray blue & black .....	5,000	1.00	W
W-854W	20c Orange & black .....	5,000	1.00	W
W-855W	50c Purple & black .....	100,000?	.75	W
W-856W	1p Emerald green & black (A, red) .....	100,000	1.00	W
W-857W	2p Carmine & black (A, blue) .....	100,000	1.00	W
W-858W	5p Dark brown & black (A, red) .....	25,000	2.00	W
W-860W	20p Orange & black (A, red) .....	10,000	7.00	W
W-861W	50p Purple & black (A, red) .....	2,000	15.00	W
W-862W	100p Olive bistre & black (A, red) .....	2,000	15.00	W
W-863W	200p Dark green & black (A, red) .....	500	25.00	W

*Unwatermarked - Perforation 12  
Type B Control Number Reading Down (W-856p)*

W-850p	1c Gray green & black .....	5,000	.50	W
W-851p	2c Carmine & black .....	5,000	.50	W
W-852p	5c Dark red brown & black .....	5,000	.50	W
W-853p	10c Pale gray blue & black .....	5,000	.50	W
W-854p	20c Orange & black .....	5,000	1.00	W

W-855p	50c Purple & black .....	100,000?	.50 W
W-855pa	50c Violet & black .....		.50 W
W-856p	1p Emerald green & black (B, red) .....	100,000	.50 W

The watermark, single-line U S P S (U. S. Postal Service) occurs on United States postage stamps printed by Bureau of Engraving and Printing. It is probable that paper bearing this watermark was furnished, perhaps unintentionally, to the Philippine Bureau of Printing in 1917. The watermark occurs on the first printing of the peso denominations and is assumed to occur on the first printing of the centavo denominations. The watermark was first discovered by Kenneth R. Goodfellow, who in 1963 found it on a 20-centavos stamp. Subsequent search by Goodfellow and by Theodore Sheldon revealed the watermark on eleven additional denominations which are listed above. It is probable that the watermark also occurs on the 5c, 10p (Serial Nos. 1 to 5000 reading up) and 500p (Serial Nos. 1 to 200 reading up). It is possible that the 100-pesos does not exist without the watermark. Only 2,000 of the 100-pesos were printed and it is probable that there was only one printing.

There were 13 printings of the 1-peso, Series A to M, inclusive. The 200-pesos was still current in 1940.



Figure 91



Figure 92

1927-29. 56mm x 27mm. Rouletted or perf. 12. Unwatermarked. Central design in black shows Pier 7 (Manila). Inscribed: PHILIPPINE CUSTOMS SERVICE - DOCUMENTARY; SERIES A (B, C, etc.) at left; at right a red or blue Type B control number described for 1917 issue. Printed by Bureau of Printing (Manila). Series letter and color of control indicated below. (Figure 91)

*Rouletted*

W-865	1c Olive green & black (A, blue) .....	10,000?	1.00 W
W-866	2c Gray & black (A, blue) .....	10,000	1.00 W
W-867	5c Salmon red & black (A, blue) .....	10,000	1.00 W
W-868	10c Rose lilac & black (A, blue) .....	10,000	1.00 W
W-869	20c Orange yellow & black (A, blue) .....	10,000?	1.00 W
W-870	50c Cinnamon & black (A, B, blue) .....	200,000	.20 W
W-870a	50c Gray brown & black (B, blue) .....		.30 W
W-871	1p Emerald green & black (A,B,C,D,E,F,H,red) ...	500,000	.20 W
W-871a	1p Gray green & black (E, F, red) .....		.50 W
W-872	2p Red & black (A, B, blue) .....	200,000	.20 W
W-873	5p Chocolate & black (A, blue) .....	50,000?	.50 W
W-874	10p Bright blue & black (A, red) .....	50,000	.50 W
W-877	100p Pale olive bistre (A, blue) .....	1,000	5.00 W
W-878	500p Deep bronze blue (A, red) .....	200	75.00 W

*Perforation 12*

W-876p	50p Purple (A, red) .....	2,000	2.50 W
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1930-32. 56mm x 27mm. Rouletted or perforation 12. Unwatermarked. Central design in black shows Pier 7 (Manila). SERIES A (B, C, etc.) at both left and right sides. Applied horizontally in red or blue, a duplicate pair of Type B control numbers, as described for the 1917 issue. Printed by the Bureau of Printing (Manila). Series letter and color of control numbers is indicated below in parentheses. (Figure 92)

*Rouletted*

W-879	1c Olive green & black (A, blue) .....		.10 W
W-880	2s Gray & black (A, blue) .....		.10 W
W-881	5c Dark gray green & black (A, red) .....		.10 W
W-882	10c Rose lilac & black (A, blue) .....		.10 W
W-883	20c Orange & black (A, blue) .....		.20 W
W-883a	20c Yellow & black (A, blue) .....		.20 W
W-884	50c Cinnamon & black (A, blue) .....		.30 W
W-884a	50c Gray brown & black (A, blue) .....		.30 W
W-884b	50c Light brown & black (A, blue) .....		.30 W
W-885	1p Emerald green & black (A, B, C, D, blue) .....		.20 W
W-885a	1p Green & black (B, blue) .....		.20 W
W-885b	1p Gray green & black (D, blue) .....		.20 W
W-886	2p Carmine & black (A, blue) .....		.30 W
W-886a	2p Rose carmine & black (A, blue) .....		.30 W
W-887	5p Brown & black (A, blue) .....		.50 W
W-888	10p Pale ultramarine & black (A, blue) .....		1.00 W



W-888a	10p Pale ultramarine & black (A, red)	1.00 W
W-888b	10p Slate Blue & black (A, blue)	1.00 W
W-889	20p Red Brown & black (A, blue)	2.00 W
W-889a	20p Orange & black (A, blue)	— W
W-890	50p Purple & black (A, blue)	2.00 W
W-890a	50p Pale red violet and black (A, blue)	2.00 W
W-890b	50p Brown violet & black (A, blue)	2.00 W
W-891	100p Pale olive bistre & black (A, blue)	5.00 W
W-893	500p Deep bronze blue & black (A, blue)	25.00 W

*Perforation 12*

W-891p	100p Red Brown & black (A, blue)	5.00 W
W-892p	200p Light Red Brown & black (A, blue)	— W
W-893p	500p Deep bronze blue & black (A, blue)	25.00 W
W-893pa	500p Deep bronze blue & black (A, red)	— W

All stamps of the 1930-32 issue were rouletted (or perforated) vertically through center. Nevertheless, during 1930-32 and from Jan. 1, 1936 to Sept. 30, 1940, entire stamps were affixed to the documents. During 1933, possibly during 1934-35, and subsequent to Sept. 30, 1910, one-half of each stamp was affixed to the document and the other half was affixed to the record retained by the Bureau of Customs.

Between 1930 and 1939 three printings of the 500p totaled only 500 stamps. A fourth printing, quantity unknown, was issued in 1940. The only specimen seen of the 200p (W-892p) is a right half affixed to a Coastwise License, dated Oct. 29, 1940, and now in the collection of Theodore Sheldon who also submitted the only specimen seen of W-889a.

## 'SPECIMENS' OF CUSTOMS STAMPS Without Control Numbers

"Specimen" stamps exist of some of the CUSTOMS stamps printed by the Bureau of Printing (Manila). A Stamp Committee, which included representatives of the Bureau of Audits and the Bureau of Customs, supervised the printing. The Stamp Committee affixed a handstamped cancellation to proofs and specimen sheets. Three specimens of this cancellation have been seen.

- Type A. "CANCELLED - Stamp Committee - By....." in three lines.  
 Type B. "CANCELLED - Bureau of Audits - By....." in three lines.  
 Type C. "CANCELLED - Bureau of Audits - Stamp Section - By....." in four lines.

*1917 Issue*

W-P864 500p Deep bronze blue & black, series A, Type A cancel.

*1927-29 Issue*

W-P871 1p Emerald green & black, series B, E & II, Type A cancel.  
 W-P872 2p Red & black, Series A, Type A cancel.  
 W-P876p 50p Purple & Black, Series A, Type A Cancel.

*1930-32 Issue*

W-P884b 50c Light brown & black, Series A, Type B or C cancel.  
 W-P885a 1p Green & black, Series B, Type B or C cancel.  
 W-P886 2p Carmine & black, Series A, Type B or C cancel.  
 W-P888 10p Ultramarine & black, Series A, Type B cancel.

## (K) Motor Vehicle Driver's License Stamps

The Motor Vehicle Law (Act 3045), which became effective March 10, 1922, required every person who drove a motor vehicle to obtain annually a Driver's License from the Director of Public Works. The following fees and penalties were provided: (a) Two pesos for each driver's license issued to the owner of one or more motor vehicles who did not operate his vehicles for hire; (b) five pesos for each Driver's License issued to a professional chauffeur or to the owner of one or more vehicles for hire; (c) in addition to the foregoing fees a penalty of five pesos was collected for the delinquency of each Driver's License which was renewed subsequent to the last working day of February of each year.

There were issued in 1922 an "accountable form", called a Driver's License and valued at two pesos, and two adhesive stamps, whose denominations were 3-pesos and 5-pesos. A basic minimum fee of two pesos was collected for each Driver's License issued. If the Driver's License was issued to a professional chauffeur, or to the owner of a vehicle for hire, a 3-pesos stamp was affixed to the Driver's License in payment of the additional fee. If the Driver's License was issued in renewal of a delinquent license, a 5-pesos stamp was affixed to the license in payment of the penalty for delinquency. If the Driver's License was issued in renewal of a delinquent professional chauffeur's license, the total fee paid was ten pesos - two pesos basic fee for the license, three pesos for the stamp for a professional license, and five pesos for the stamp for delinquency in renewal.

There was also a fee, probably at that time 50 centavos, for the issuance of a duplicate copy of a Driver's License which was reported lost.

The Driver's License stamps were used only during the years 1922 and 1923. The stamps were so affixed when the Driver's License was separated from its stub, one-half of each stamp was attached to the license the other half to the stub, which was retained by the Bureau of Public Works. Each driver's license was surrendered to the Bureau of Public Works when a renewal license was issued. The stubs and the licenses thus surrendered were eventually destroyed. Thus, the only specimens of used stamps which may have been preserved would be the halves of stamps which were affixed to licenses which were lost or which were not renewed. Only two used specimens of these stamps have been seen by the writer - a left half of the 3-pesos stamp and a right half of the 5-pesos stamp.

Theodore Sheldon has in his collection a proof of the 5-pesos stamp. He also has a proof of a 50-centavos stamp of the same design as the 3-pesos and 5-pesos stamps.

In a letter received by the writer on October 28, 1940, the Superintendent of the Division of Motor Vehicles of the Bureau of Public Works stated that only 3-pesos and 5-pesos stamps were issued. Hence, it must be inferred that the 50-centavos stamp, of which Mr. Sheldon has a proof, was an ESSAY. Possibly the original intention was to use a 50-centavos stamp to collect the fee for issuance of a duplicate copy of a Driver's License which was reported lost. But a special "accountable form" was provided for the duplicate copy of a Driver's License. The value of this form was 50-centavos. Hence, the 50-centavos stamp was not required.

1922. 49mm x 26mm. Rouletted. Unwatermarked. Design is duplicated on right and left halves of the stamp. Automobile in foreground, Mayon volcano in background. Upper label, in duplicate, reads: PHILIPPINE ISLANDS - Bureau of Public Works, in two lines. Value, in duplicate, in lower label. Duplicate pair of control numbers in red. Only halves of used stamps are known to exist. (Figure 93)



Figure 93

Catalogue Numbers	Description	Catalogue Value
<i>Either Right or Left Half of Stamp</i>		
W-901	3p Emerald green .....	— W
W-902	5p Pale ultramarine .....	— W
<i>Proofs</i>		
Entire Stamp, Without Control Numbers, Handstamped, "CANCELLED By Stamp Committee"		
W-902P	5p Pale ultramarine, single stamp .....	— W
	Vertical pair .....	— W
<i>Essay</i>		
Entire Stamp, Without Control Numbers, Handstamped, "CANCELLED By Stamp Committee"		
W-900E	50c Yellow .....	— W

### (L) Bureau of Lands Special Stamp

In a letter dated Nov. 30, 1954, to Arnold H. Warren, The Director of the Philippine Bureau of Lands furnished the following information concerning this stamp:

"I have the honor to inform you that the pre-war records of this Bureau were destroyed thru the incidents of the last war. Hence, the information given herein is based on recollection, to wit:

"1. The said stamp was issued sometime in 1928.

"2. The stamp was for the purpose of collecting the fees prescribed by the Public Land Law (then Act No. 2874) for the taking of 'all proofs, affidavits and oaths of any kind required or necessary under this Act . . . made . . . before any officer or employee of the Bureau of Lands authorized by law to administer oaths.'

'For each affidavit, fifty centavos.

'For each deposition of the applicant or the witness, fifty centavos.'

"3. The stamp was used up to the outbreak of the last war.

"4. The stamp was the only one issued by the Bureau of Lands."



Figure 94

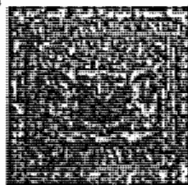


Figure 95

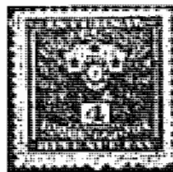


Figure 96

From the foregoing letter it is evident that this stamp was in use from 1928 to the end of 1941 on the documents required from a homesteader to establish that he had complied with the requirement of occupancy and cultivation of his homestead which must be proved before a title was issued to him.

The only specimen of this stamp which the writer has seen was a gift to him from Don Pablo Esperidion, well-known philatelist of Manila, and is now in the collection of Theodore Sheldon.

1928. Design 45mm x 38mm (stamp 50mm x 42mm). Rouletted. Unwatermarked. Central design is a shield on which within an oval frame is a map of the Philippines. Above the shield are a balance and a surveyor's transit. Labeled: DEPARTMENT OF AGRICULTURE AND NATURAL RESOURCES - BUREAU OF LANDS - PHILIPPINE ISLANDS - SPECIAL STAMP. Printed by Bureau of Printing, Manila. Bottom label consists of a series letter in blue followed by the control number in red. (Figure 94)

Catalogue Numbers	Description	Catalogue Value
W-903	50c Deep blue (A, red)	— W

## Section 5. Under Republic of the Philippines

### (A) Documentary Stamps

1946-47. 29mm x 29mm. Rouletted. Unwatermarked. Typographed by Bureau of Printing (Manila). Arms of Philippines flanked by palm trees. Inscribed INTERNAL REVENUE - DOCUMENTARY. Printed in black on blue paper on which is a background design in color featuring the initials, B I R. (Figure 95)

Catalogue Numbers	Description	Catalogue Value
W-1301	2c Black & blue	.02 W
W-1302	5c Black & orange	.04 W
W-1302a	5c Black & rose	.04 W
W-1302b	5c Black & red orange	.04 W
W-1303	20c Black & violet	.05 W
W-1304	50c Black & green	.10 W

#### Imperforate Horizontally

W-1302III	5c Black & red orange	— W
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1947-50. 26mm x 26mm. Perforation 12. Unwatermarked. Engraved and printed by American Banknote Co. Labeled REPUBLIC OF THE PHILIPPINES - INTERNAL REVENUE TAX - DOCUMENTARY. Arms of Philippines flanked by bamboo stems. Numerals of value with serifs. (Figure 96)

W-1305	2c Green	.02 W
W-1306	4c Olive green	.02 W
W-1307	5c Vermillion	.02 W
W-1307a	5c Orange red	.02 W
W-1308	10c Violet	.04 W
W-1309	20c Olive brown	.08 W
W-1310	30c Blue	.12 W
W-1311	50c Black	.20 W
W-1312	1p Carmine	.30 W
W-1313	2p Brown	.50 W
W-1314	3p Blue green	.75 W
W-1315	5p Dark blue	1.25 W
W-1316	10p Orange	2.50 W
W-1317	20p Slate blue	5.00 W
W-1318	50p Brown violet	12.50 W
W-1319	100p Light blue	25.00 W

(To be continued)

# Fiscal Stamps of the Philippines: Handbook-Catalogue, 1856 to Date

(Continued from page 516, Vol. 82, No. 6, June, 1968)



Figure 97

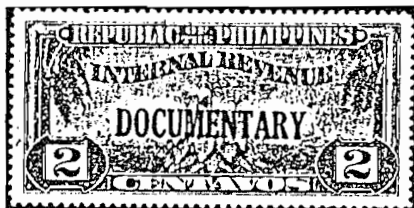


Figure 98

1953. Internal Revenue stamp of 1915 overprinted VICTORY in black (No. W-763, but without control numbers) with additional overprint in blue; REPUBLIC OF THE PHILIPPINES - DOCUMENTARY and horizontal lines obliterating VICTORY and PHILIPPINE ISLANDS. (Figure 97)

W-1320 2c Olive green: ..... .30 W

1954-63. Internal Revenue stamps overprinted in blue or red DOCUMENTARY or DOCUMENTARY with new value. 61mm x 28mm. Perforation 12. Engraved. Unwatermarked. Labeled: REPUBLIC OF THE PHILIPPINES - INTERNAL REVENUE. Central design of the centavo values is a tobacco plant; central design of the 250 values is a woman resting hammer upon anvil. Printed in sheets of twenty stamps without straight edges by the American Banknote Co. Overprinted by Bureau of Printing (Manila). Year of issue and color of the overprint indicated below in parentheses. (Figures 98 and 99)

W-1321	2c Green (1951, blue)	.06 W
W-1322	2c Green (1959, red)	.10 W
W-1323	2c on 10p Violet (1961, red)	.25 W
W-1324	2c on 200p Blue Green (1962, red)	.30 W
W-1325	2c on 5p Brown (1963, red)	.10 W
W-1326	4c on 5p Brown (1963, red)	.10 W
W-1327	5c Orange (1959, red)	.10 W
W-1328	5c on 20p Lilac Brown (1961, red)	.20 W
W-1329	5c on 2.50p Olive Green (1962, red)	.15 W
W-1330	10c Blue (1957, red)	.06 W
W-1331	10c on 2p Dark Blue (1962, red)	.10 W
W-1332	30c on 4p Gray (1958, red)	.30 W
W-1333	30c on 1c Olive Gray (1959, red)	.20 W
W-1334	30c on 20c Green (1960, red)	.20 W
W-1335	30c on 50p Dull Red (1961, red)	.30 W
W-1336	30c on 2p Dark Blue (1962, red)	.20 W
W-1337	50c Gray Violet (1959, red)	.30 W
W-1338	50c on 500p Carmine (1962, red)	1.00 W
W-1339	50c on 1p Green (1962, red)	.25 W
W-1340	50c on 5p Brown (1962, red)	.25 W

### Double Overprint

W-1327d	5c Orange (2 sheets known)	— W
W-1328d	5c on 20p Lilac Brown (3 sheets known)	— W
W-1333d	30c on 1c Olive Gray (2 sheets known)	— W
W-1334d	30c on 20c Green (3 sheets known)	— W
W-1335d	30c on 50p Dull Red (3 sheets known)	— W
W-1336d	30c on 2p Dark Blue (2½ sheets known)	— W
W-1337d	50c Gray Violet (2 sheets known)	— W
W-1338d	50c on 500p Carmine (1 sheet known)	— W
W-1339d	50c on 1p Green (1 sheet known)	— W

### Inverted Overprint

W-1327i	5c Orange (3 sheets known)	— W
W-1328i	5c on 20p Lilac Brown (3 sheets known)	— W

W-1332i	30c on 4p Gray (3 sheets known) .....	—	W
W-1333i	30c on 1c Olive Gray (2 sheets known) .....	—	W
W-1334i	30c on 20c Green (2 sheets known) .....	—	W
W-1336i	30c on 2p Dark Blue (1 sheet known) .....	—	W
W-1337i	50c Gray Violet (3 sheets known) .....	—	W
1339i	50c on 1p Green (1 sheet known) .....	—	W
<i>Double Overprint, One Inverted</i>			
W-1336di	30c on 2p Dark Blue (1 sheet known) .....	—	W
<i>Pair, One Stamp With Double Overprint, One Stamp With Single Overprint</i>			
W-1336w	30c on 2p Dark Blue (5 pairs known) .....	—	W
<i>New Value Missing</i>			
W-1332x	30c on 4p Gray, 30 Centavos missing (1 specimen known) .....	—	W
W-1335x	30c on 50p Dull Red, 30 Centavos missing (1 specimen known) .....	—	W
<i>New Value Above DOCUMENTARY</i>			
W-1332y	30c on 4p Gray (4 specimens known) .....	—	W
W-1335y	30c on 50p Dull Red (4 specimens known) .....	—	W
<i>Inverted Overprint; New Value Above DOCUMENTARY</i>			
W-1332iy	30c on 4p Gray (1 sheet known; includes 3 stamps with only a trace of the new value) .....	—	W
<i>Pair, One Stamp Without Overprint</i>			
W-1327z	5c Orange (3 pairs known) .....	—	W
W-1328z	5c on 20p Lilac Brown (1 pair known) .....	—	W
W-1332z	30c on 4p Gray (1 pair known) .....	—	W
W-1337z	50c Gray Violet (2 pairs known) .....	—	W

Nos. W-1336w to W-1337z, inclusive, resulted from failure to align the overprint with the stamps of sheet. The 5 pairs of No. W-1336w constitute one-half of a sheet; the other half of this sheet consists of 10 stamps with a double overprint (listed above as No. W-1336d).

Nos. W-1327d to W-1337z, inclusive, were discovered by Severino N. Luna, a stamp dealer of Manila, among sheets which he purchased from the Bureau of Internal Revenue in Manila.

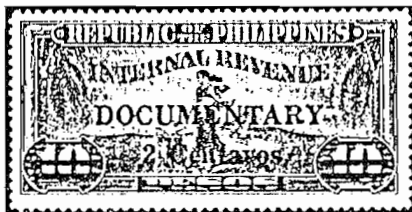


Figure 99



Figure 100

1963. 25mm x 25mm or 26mm x 26mm. Lithographed. Unwatermarked. Perforation 12 or rouletted. Labeled REPUBLIC OF THE PHILIPPINES - INTERNAL REVENUE TAX - DOCUMENTARY. Two different designs as follows:

*Design A.* 21mm x 21mm (25mm x 25mm overall). Arms of the Philippines flanked by palm trees. Numerals of value without serifs. Imprint, Toppan Printing Co., Ltd., Tokyo, Japan, on bottom margin of each stamp. (Figure 100)

*Design B.* 22mm x 22mm (26mm x 26mm overall). Arms of the Philippines flanked by bamboo stems. Numerals of value with serifs. Type of 1917-50 issue. (Figure 96)

*Perforation 12*

W-1311	2c Emerald green (Design A) .....	.03	W
W-1313	5c Red brown (Design A) .....	.03	W
W-1316	30c Light blue (Design A) .....	.15	W

*Rouletted*

W-1312B	4c Vermilion (Design B) .....	.03	W
W-1311B	10c Yellow (Design B) .....	.05	W
W-1317B	50c Carmine (Design B) .....	.25	W

## (B) Customs Stamps

1947. 56mm x 27mm. Rouletted or Perforation 12 to 12½. Unwatermarked. Type of 1930-32 issue. Center in black. Overprinted VICTORY in black. Each stamp rouletted, or perforated, vertically through center. Duplicate or of control numbers in dark blue or black. Series letter and color of control numbers is indicated below in parentheses. (Figure 101)

Three types of control numbers as follows:

Type B. As described for the 1917 issue on page 93.

Type C. Figures with serifs, about 3mm wide x 5mm tall, widely spaced; a number of five figures is about 18.5mm long.

Type D. Figures, except 1, without serifs and about 2.5mm wide x 4.5mm tall; figure 1 has both top and bottom serif; a number of five figures is about 16mm long.

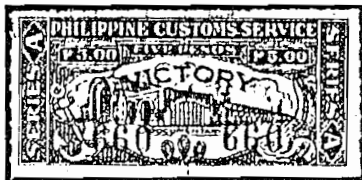


Figure 101

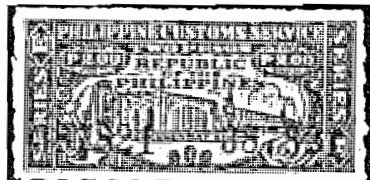


Figure 102

Catalogue Numbers	Description	Catalogue Value
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*Entire Stamps - Rouletted  
Type B Control Nos.*

W-1501	1c Pale olive green (A, blue) .....	.50 W
W-1502	2c Gray (A, blue) .....	.50 W
W-1503	5c Gray green (A, blue) .....	.50 W
W-1501	10c Rose lilac (A) .....	1.00 W
W-1505	20c Orange yellow (A, blue) .....	.50 W
W-1506	50c Cinnamon (A, blue) .....	.50 W
W-1507	1p Green (A, blue) .....	1.00 W
W-1508	2p Carmine (A, blue) .....	1.50 W
W-1508a	2p Carmine (A, black) .....	1.50 W
W-1509	5p Brown (A, blue) .....	3.75 W
W-1510	10p Light blue (A, blue) .....	7.50 W
W-1511	20p Violet red (A, blue) .....	— W
W-1512	50p Deep violet (A, blue) .....	— W
W-1513	100p Deep olive green (A, blue) .....	— W
W-1513a	100p Pale olive bistre (A, blue) .....	— W
W-1514	500p Slate blue (A, blue) .....	— W

*Entire Stamps - Perf. 12 or 12½  
Type B Control Nos.*

W-1501p	1c Pale olive green (A, black) .....	.50 W
W-1503p	5c Gray green (A, black) .....	.50 W
W-1507p	1p Green (A, black) .....	— W

*Used Right or Left Half - Rouletted  
Type B Control Nos.*

W-1510R or W-1501L	1c Pale olive green (A, blue) .....	.02 W
W-1502R or W-1502L	2c Gray (A, blue) .....	.02 W
W-1503R or W-1503L	5c Gray green (A, blue) .....	.02 W
W-1504R or W-1504L	10c Rose lilac (A) .....	.02 W
W-1505R or W-1505L	20c Orange yellow (A, blue) .....	.02 W
W-1506R or W-1506L	50c Cinnamon (A, blue) .....	.03 W
W-1507R or W-1507L	1p Green (A, blue) .....	.03 W
W-1508R or W-1508L	2p Carmine (A, blue) .....	.05 W
W-1508Ra or W-1508La	2p Carmine (A, black) .....	.05 W
W-1509R or W-1509L	5p Brown (A, blue) .....	.15 W
W-1510R or W-1510L	10p Light blue (A, blue) .....	.25 W
W-1511R or W-1511L	20p Violet red (A, blue) .....	.50 W
W-1512R or W-1512L	50p Deep violet (A, blue) .....	1.00 W
W-1513R or W-1513L	100p Deep olive green (A, blue) .....	1.50 W
W-1513Ra or W-1513La	100p Pale olive bistre (A, blue) .....	1.50 W
W-1514R or W-1514L	500p Slate blue (A, blue) .....	3.00 W

For a few months early in 1947 the 1p, 2p, 5p and 10p denominations were used as entire stamps upon Customs documents. With this exception, these Customs stamps, when used, were separated into two halves, one half being affixed to the document and the other half to the stub retained by the Customs House. The prices quoted for entire stamps are for unused specimens. Used entire specimens of the 1p, 2p, 5p and 10p denominations are scarce, and may command the price quoted for unused specimens.

*Entire Stamps - Perf. 12 or 12½  
Type C Control Nos.*

W-1503pa	5c Gray green (A, black)	.50 W
W-1506pa	50c Light cinnamon (A, black)	.50 W
W-1508pa	2p Carmine (A, black)	1.50 W
W-1510pa	10p Light blue (A, black)	7.50 W

*Type D Control Nos.*

W-1511pa	20p Dull rose (A, black)	— W
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*Used Right or Left Half - Perf. 12 or 12½  
Type C Control Nos.*

W-1503Rpa or W-1503Lpa	5c Gray green (A, black)	.02 W
W-1506Rpa or W-1506Lpa	50c Light cinnamon (A, black)	.03 W
W-1508Rpa or W-1508Lpa	2p Carmine (A, black)	.05 W
W-1510Rpa or W-1510Lpa	10p Light blue (A, black)	.25 W

*Type D Control Nos.*

W-1511Rpa or W-1511Lpa	20p Dull rose (A, black)	.50 W
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The printing plant of the Philippine Bureau of Printing was destroyed during the Battle of Manila early in 1945. New equipment was installed and the printing of the Customs stamps overprinted VICTORY was begun early in 1947.

1950. 57mm x 28mm. Rouletted or Perforation 12½. Unwatermarked. Type of 1930-32 issue, but with the label, REPUBLIC OF THE PHILIPPINES, forming part of the central design in black. Typographed in sheets of twenty stamps by Bureau of Printing (Manila). Each stamp is rouletted, or perforated, vertically thru center. Duplicate pair of control numbers in blue, red or black. Series letter and color of control numbers are indicated below in parentheses. Only the series letters which have been seen are listed. But the fact that Series E has been seen is proof that Series A, B, C and D were issued for the same denomination as Series E. (see 102)

*Entire Stamps - Rouletted  
Type B Control Nos.*

W-1515	1c Olive green (A, blue)	.02 W
W-1516	2c Gray (A, blue)	.02 W
W-1517	5c Dark gray green (A, blue)	.03 W
W-1518	10c Rose lilac (A, )	.05 W
W-1519	20c Orange yellow (A, blue)	.10 W
W-1520	50c Cinnamon (A, blue)	.25 W
W-1521	1p Green (B, blue; C, black)	.50 W
W-1522	2p Carmine (B, D, E, blue)	1.00 W
W-1523	5p Brown (A, blue)	2.50 W
W-1524	10p Ultramarine (A, red)	5.00 W
W-1525	20p Red brown (A, blue)	10.00 W
W-1526	50p Purple (A, blue)	— W
W-1527	100p Pale olive bistre (A, blue)	— W
W-1528	500p Deep bronze blue (A, )	— W

*Entire Stamps - Perf. 12½  
Type B Control Nos.*

W-1515p	1c Olive green (A, blue)	.02 W
W-1517p	5c Dark gray green (A, black)	.03 W
W-1522p	2p Carmine (B, black)	1.00 W
W-1523p	5p Brown (A, black)	2.50 W
W-1525p	20p Rose (A, blue)	— W

*Proofs - Imperforate: Without Control Nos.*

W-1516PF	2c Gray	— W
W-1521PF	1p Green	— W

*Trial Color - Imperforate: Without Control Nos.*

W-1519TC	20c Carmine	— W
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The author has not seen Nos. W-1518 and W-1528. Robert H. Shellhamer reported No. W-1518. Theodore Sheldon reported Nos. W-1516PF, W-1521PF and W-1519TC.

## (C) Cattle Registration Stamped Paper

The Republic has made no change in the denomination of the 1-peso stamp on a Certificate of Ownership. As late as 1952, a Certificate of Ownership overprinted VICTORY above the serial number and bearing a 1-peso stamp labeled COMMONWEALTH OF THE PHILIPPINES was in use. Possibly as early as 1948, a Certificate of Ownership bearing a 1-peso stamp labeled REPUBLIC OF THE PHILIPPINES was issued.

It is probable that from July 4, 1946, to June 8, 1948, a Certificate of Transfer overprinted VICTORY above the serial number, and bearing a 1-peso stamp labeled COMMONWEALTH OF THE PHILIPPINES, was in use.

Effective on June 9, 1948, Republic Act 231 increased the stamp tax on a Certificate of Transfer to two pesos. It is possible that the 1-peso stamp on the current Certificate of Transfer was overprinted TWO PESOS for temporary use. On July 9, 1948, or later, a Certificate of Transfer bearing a 2-pesos stamp labeled REPUBLIC OF THE PHILIPPINES was issued.

Republic Act 568 increased the stamp tax on a Certificate of Transfer to 5-pesos from August 31, 1950, to December 31, 1952. The 2-pesos stamp on the current Certificate of Transfer may have been overprinted FIVE PESOS for temporary use. On August 31, 1950, or later, a Certificate of Transfer bearing a 5-pesos stamp labeled REPUBLIC OF THE PHILIPPINES was issued.

On Jan. 1, 1953, the stamp tax on a Certificate of Transfer reverted to 2-pesos. The 5-pesos stamp on the current Certificate of Transfer was overprinted TWO PESOS for temporary use.

On Jan. 1, 1953, or later, the Certificate of Transfer bearing a 2-pesos stamp labeled REPUBLIC OF THE PHILIPPINES was reissued.

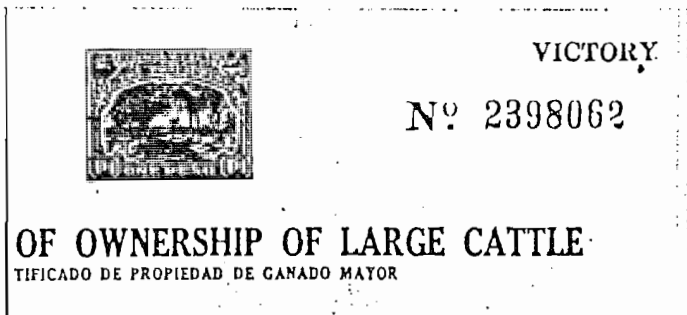


Figure 103

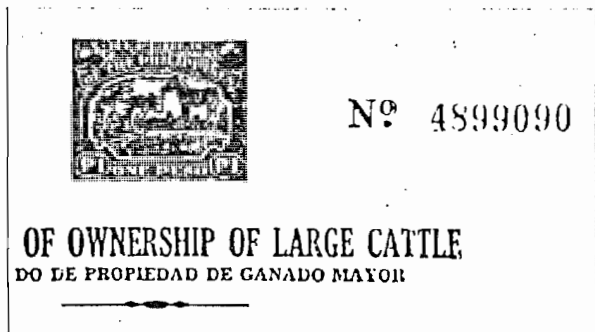


Figure 104

1946. Certificate of Ownership of Large Cattle, approximately 16cm wide by 27cm long, bearing a blue 1-peso stamp, 27mm x 21.5mm, typographed, and labeled COMMONWEALTH OF THE PHILIPPINES (No. W-796), overprinted VICTORY above the serial number. (Figure 103)

Certificate of Transfer of Large Cattle, approximately 16cm wide by 27cm long, bearing a red 1-peso stamp, 27mm x 21.5mm, typographed, and labeled COMMONWEALTH OF THE PHILIPPINES (No. W-797), overprinted VICTORY above the serial number. (as in Figure 103)

Catalogue Number	Description	Catalogue Value
W-1701	1p Blue stamp on Certificate of Ownership .....	2.00 W
W-1702	1p Red stamp on Certificate of Transfer .....	— W



1948(?). Certificate of Ownership, approximately 16cm wide by 27cm long, bearing a blue 1-peso stamp, 28mm x 23mm, typographed, type of the adhesive Cattle Registration stamp of 1904 (Figure 83), but labeled REPUBLIC OF THE PHILIPPINES. Blue serial number. (Figure 104)

Certificate of Transfer, approximately 16cm wide by 27cm long, bearing a red 2-pesos stamp, 28mm x 23mm, typographed, type of the adhesive Cattle Registration stamp of 1904 (Figure 85), but labeled REPUBLIC OF THE PHILIPPINES. Red serial number. (Figure 105)

W-1705	1p Blue stamp on Certificate of Ownership .....	2.00	W
W-1706	2p Red stamp on Certificate of Transfer .....	2.00	W



Nº 2848592

## OF TRANSFER OF LARGE CATTLE

DE TRANSFERENCIA DE GANADO MAYOR

Figure 105

1950(?). Certificate of Transfer, approximately 16cm wide by 27cm long, bearing a 5-pesos stamp, 28mm x 23mm, typographed, type of the adhesive Cattle Registration stamp of 1904 (Figure 85), but labeled REPUBLIC OF THE PHILIPPINES. Red stamp and serial number.

W-1708	5p Red stamp on Certificate of Transfer .....	5.00	W
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1953 (January 1). Certificate of Transfer, approximately 16cm wide by 27cm long, bearing a red 5-pesos stamp (No. W-1708) overprinted TWO PESOS.

W-1709	2p on 5p Red stamp on Certificate of Transfer .....	5.00	W
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Note: The Certificate of Transfer of Large Cattle bearing a 2-pesos stamp (No. W-1706) was reissued, probably in 1953, and was still current in 1963. The Certificate of Ownership bearing a 1-peso stamp labeled REPUBLIC OF THE PHILIPPINES (No. W-1705) was also still current in 1963.

## (D) Civil Service Examination Stamp

Section 38 of Republic Act 2260 prescribes a fee of two pesos for admission to a civil service examination. For collection of this fee a two-peso stamp was issued.

1965 (?). 53mm x 27mm. Rouletted. Unwatermarked. Labeled in black on a white background: CIVIL SERVICE COMMISSION - ADMISSION FEE STAMP - FOR - CIVIL SERVICE EXAMINATION. Control number in blue. Frame and upper label, REPUBLIC OF THE PHILIPPINES, in blue. (Figure 106)



Figure 106

Catalogue Number	Description	Catalogue Value
W-1801	2p Blue and black .....	— W

## (E) Documentary Stamped Paper

Act No. 1189 of the Philippine Commission, known as the Internal Revenue Law of 1901, imposed a documentary stamp tax of two centavos on each bank check. In 1916, the Republic of the Philippines increased the stamp tax on each bank check from two centavos to four centavos.

The earliest specimen which the author has seen of a bank check on which a documentary stamp tax of four centavos was collected was paid by the bank on which it was drawn on October 3, 1916. Prior to payment a 2-centavos documentary stamp had been affixed to this check. The stamp was cancelled by perforating "PAID 10-3-16" through both stamp and check. Subsequent to payment the bank affixed a second 2-centavos documentary stamp which partially covers the perforated cancellation of the first 2-centavos stamp. The author has seen several checks, paid by the same bank between August 20 and September 28, 1916. Each of these checks bears only one 2-centavos stamp. It may, therefore, be inferred that the 4-centavos stamp tax on a bank check became effective between September 28 and October 3, 1916.

For many years prior to the Japanese invasion in 1941, Philippine banks were permitted to have a 2-centavos documentary stamp printed by the Philippine Bureau of Printing upon each blank bank check furnished by the bank.

The printing plant of the Philippine Bureau of Printing was destroyed by Japanese bombs in December, 1941. The post-war printing plant of the Philippine Bureau of Printing began operation late in 1946. But because of the huge back-log of orders for printing which had accumulated, printing of the documentary stamp directly upon bank checks was not resumed until early in 1948. The earliest specimen which the author has seen of a post-war bank check on which a Philippine Documentary stamp is printed was dated March 6, 1948.

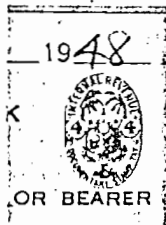


Figure 107

1948 (March ?). 12.5mm x 18.5mm. Arms of Republic of the Philippines, flanked by palm trees, within an oval frame. Value within circle both left and right of Arms. Labeled Republic of the Philippines on scroll beneath shield. Labeled INTERNAL REVENUE at top, and DOCUMENTARY STAMP TAX at bottom, of the oval. Printed by Philippine Bureau of Printing on blank bank checks furnished by the bank. (Figure 107)

Catalogue Numbers	Description	Catalogue Value
W-1901	4c Carmine Lake .....	— W
W-1901a	4c Carmine .....	— W

END OF SERIALIZATION