



THE REVENUE CORNER

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SMITH, BELL AND COMPANY – Surviving the Spanish to American Regime Change



Don Peterson, 1998¹ reviewed the Spanish era business and postal history of this British firm in the Philippines. He reports that several Scotsmen established the firm in Liverpool in 1846. They opened a branch in Manila in 1847 and in 1853 the firm assumed the name of Smith, Bell and Company.



In the beginning the firm handled general merchandise, followed by an extensive array of shipping and business insurance. In the 1870s, they owned their own steamships for Hong Kong and inter-island trade (shipping flag upper left). In addition to being in Manila, there were Cebu and Iloilo offices and by 1895 they got into the hemp business. He identifies 13 types of business handstamps for them with types 7, 10, 11, and 12 known used on revenue stamps.

The purpose of this corner is to show how Smith Bell continued business in the Philippines for the 1st quarter of the 20th Century. I will omit completely how this firm survived through the revolutionary period and end with who they are today (current logo upper right). The company has always been diversified but a huge exporter of agricultural products at the start of the American era. Since my emphasis is revenue use, I focus on their export trade where customs stamps were required. In addition to hemp, they exported sugar, copra, tobacco and maquey (a rope fiber). To a much smaller degree they exported coffee, resins, hides, mother of pearl shell, and indigo.

The use of business handstamps by 1900 was greatly reduced. The new laws favored date stamps and the word CANCELLED with later use of both of these as perfins.

Figure 1 shows the only one I have on W-525a, 10 centavos, 1902 internal revenue stamp. The stamp and handstamp are “cut-to-shape” and the outer oval measures 40x25mm, larger than those reported by Don for the Spanish era. The inner oval measures 28x15mm and is empty inside. Between the inner and outer ovals reads SMITH, BELL & CO. (on top) and MANILA (on bottom). There are two 5-sided stars with a hollow circle between the two lines. These rubber handstamps did not last long and while there must be other types, they have not survived.



Figure 1. W-525a

I have a 4-page Smith, Bell and Company circular dated November 30, 1904. Page 1 indicates these were printed on the 15th and 30th of each month. The first two pages give export quotations on available products from Manila, Cebu, or Iloilo. Sugar leads the list with Iloilo Superior No. 2 at \$3.25 per picul (1 picul = 137.9 pounds). Eleven months into 1904, Smith Bell's sugar exports equaled their 1902 total and was approaching 1903's total of 88,730 tons (16 piculs = 1 ton). The leading importers of sugar were the USA, China, and Japan. Page 1 concludes with the Hemp situation. Hemp is quoted at \$10.75 per bale (1 bale = 2 piculs). The USA and Great Britain are the biggest importers of hemp. Smith Bell shipped annually between 800-900 thousand bales of hemp from 1902 to 1904. Page 2 continues with no supplies of coffee available and a quote of \$3.65 per bale of copra (dried 'white meat' of a coconut). Copra exports for Smith Bell were erratic with export quantities of 28k tons for 1902, then jumping to 71k tons in 1903, and at 30k tons 11 months into 1904. Europe primarily imported Smith Bell's copra. Page 2 ends with freight costs, exchange rates, and export duties. **Figure 2** on the next page shows the latter 1904 rates.

Export duties are now as follows:		Hemp	₱ 15-00	per 1.000 kilos gross weight
		Sugar	" 1-00	" " " "
		Copra	" 2-00	" " " "
		Rice	" 20-00	" " " "
		Indigo	" 5-00	" " " "
		Cigars	" 30-00	" " " "
	Leaf Tobacco	from Cagayan, Isabela & N. Viscaya..	" 30-00	" " " "
	"	from Visayas & Mindanao.....	" 20-00	" " " "
	"	from other Provinces.....	" 15-00	" " " "
and in addition all Product exported pays for Loading and Port tax		" 1-50	" " " "	" " " "

Figure 2. Custom rates effective November 30, 1904.

Pages 3 and 4 are detailed statistics on individual vessels. Listing includes arrivals, departures, vessels in port, and export tables by port, product, vessel, and destination. I will summarize by just extracting the export product differences between November 30, 1903 and November 30, 1904. Smith Bell exports increased for sugar, coffee, resins, indigo, and tobacco leaf. Their exports decreased for hemp, cordage, hides, copra, mother of pearl shell, gum mastic, cigars, and maquey.

Figures 3 and 4 show the bottom and top portions respectively of a Smith Bell Certificate of Origin dated July 11, 1924. The 20 centavos stamp is W-734, 11 x 11 perforation issue of 1917-28. This pays for the Deputy Collectors signature of Figure 3. Note that he certifies the cargo at duty free direct to the USA. In 1904, these 29 kilograms would be taxed 435 pesos or \$217.50 (Figure 2) to a non-USA port.

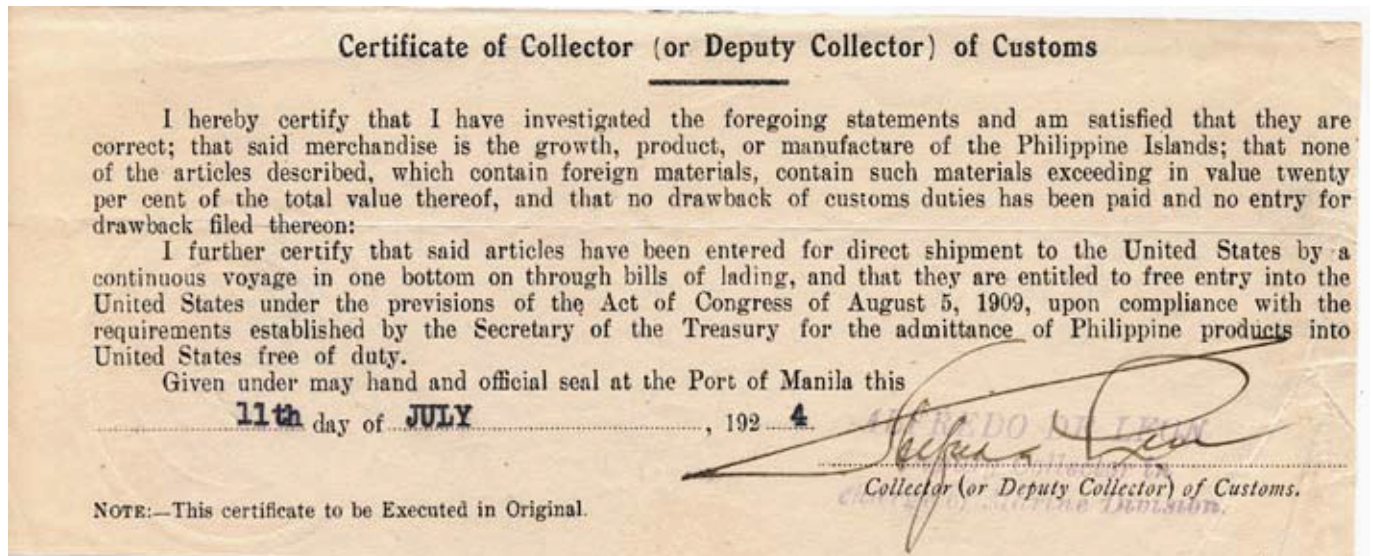




Figure 3. Bottom portion of Certificate of Origin, July 11, 1924

Figure 4 shows the top portion of this certificate. The 2 peso customs stamp, W-857C, 1917-19 series, pays the standard loading and port tax of a departing vessel. Note this fee was 1 peso 50 centavos in 1904. The cargo is hemp, the first staple agricultural produce that Smith Bell exported starting in 1895. The price now is valued at \$23.50 per bale, about twice the price in 1904. The vessel *Fairfield City* is destined for Philadelphia.

G. M. Certificate No. 9171

ORIGINAL

THE GOVERNMENT OF THE PHILIPPINE ISLANDS
DEPARTMENT OF FINANCE AND JUSTICE
BUREAU OF CUSTOMS

Certificate of Origin of General Merchandise

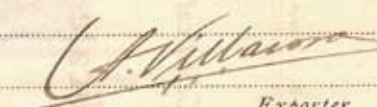
Shipped to the United States from the Philippine Islands

Certificate of B. MARTINEZ of Manila as Agent


~~Exporters~~, ~~Exporters~~, ~~Exporters~~ of the firm (corporation of) SMITH, BELL & CO., LTD.
are the exporters } thereof, concerning the goods, wares, merchandise, or articles, described in Export Entry

No. _____, Voucher No. _____, filled JULY, 1924, more particularly described in the following statement, and shipped in the steamship "FAIRFIELD CITY" cleared for the Port of PHILADELPHIA, on or about JULY, 1924, and consigned, to Messrs. E. H. FITLER & CO.,

Marks	Numbers	Number of Packages	Kind of Packages	Description of Merchandise	Gross Weight (Kilos)	Value Phil. Currency
<u>VARIOUS</u>		<u>221</u>	<u>BALES</u>	<u>HEMP</u>	<u>28177 1/2</u>	<u>₱10387.00</u>


 Exporter.

Subscribed and sworn to before me at the Port of Manila, this _____ day of 11th JULY, 1924
(SEAL)


 Collector (or Deputy Collector) of Customs.

NOTE:—Erase unnecessary words in (a) according to character of Merchandise. If not manufactured, strike out (b), (c), and (d). If the articles contain foreign materials, erase (c). If there are foreign materials therein, erase (d).

Figure 4. Top portion of Certificate of Origin, July 11, 1924

Smith Bell prospered under the rest of the American era further diversifying to include buying Underwood typewriters. The current website² of Smith Bell proudly announces they are the 5th oldest existing company in the Philippines. It may be a tenuous claim as they also say "...with onset of World War II...Smith Bell closed shop because most of its key people were imprisoned in concentration camps by the Japanese." After the war they reconstituted their previous expertise and diversified again into printing. "In 1959, when a law was passed by Congress restricting domestic retail trade to Filipino citizens and corporations, Smith Bell became 60% Filipino-owned. This marked the gradual exit of the British as key executives of the company." They continued to diversify into textiles and travel while dropping some older investments. "Today, the Smith Bell Group of Companies offers a wide range of services such as insurance and re-insurance brokers, crew and manpower recruitment, vessel husbanding, tramp/tank and liner services, chartering brokers, heavy equipment suppliers, finance and credit facilities, import and export. It also offers claims settling, cargo surveys, hull and machinery surveys, surveillance and superintendence, petroleum and petrochemical surveys, hydro-testing and tank calibrations." Despite diversification, Smith Bell remains true to their beginning as services 160 years later revolve around the shipment of import and export commodities.

¹ *Mail and Markings of Private Business Firms of the Spanish Philippines*, Don Peterson, IPPS 1998, Appendix E, *Smith, Bell and Company: A British Business Firm in the Spanish Philippines 1847-1898*.

² <http://www.smithbell.com.ph/index2.html>

HONGKONG CENSORED COVER FROM MANILA
Seen on eBay and sold for \$ 1009.00 on June 12, 2008 in the US.



(back of front page cover)

Another exceptional Hong Kong censored cover, sent from Manila to Shanghai via Hong Kong, December 3, 1941 just before Japan invaded Hong Kong on December 8.

Illustrated is an army-navy Y.M.C.A. stationery, sent by clipper rate to the American Y.M.C.A. in Shanghai. Hong Kong censor label and Victoria backstamp; cancelled on the 4th. Censor "26" handstamp ties the label and there is a segmented circle Chinese handstamp on rear as well as a Chinese-language Shanghai receiver - which add to the mystery as it is dated February 25, 1942!