



## THE REVENUE CORNER

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### REVOLUTIONARY GOVERNMENT BISECT ON A REVENUE DOCUMENT

In the 4th Quarter, 2006 of the PPJ, I introduced members to the taxing system of Aguinaldo’s Revolutionary Government. The taxing system is difficult to understand as it was positioned between the increasing numbers of Provinces’ swearing allegiance to the new Republic simultaneous with the decreasing influence of Aguinaldo as the war with the United States took back Province territories. Aguinaldo’s taxing system state a mixture of possibilities with new Revolutionary decrees and conflicts with reinstated former Spanish laws.

I have since learned that actual surviving documents greatly enhance what was the real taxing situation. Two of Aguinaldo’s decrees predominate among all others. One of these is his tax on public documents at 25 centavos per 2-sided sheet promulgated December 5, 1898. I surmise there are several reasons this tax was widely used, these include:

- > The tax was simple since it did not use different rates for different types of legal documents
- > The new Republic lacked surviving Documentary Stamped Paper (Papel Sellado)
- > The tax rate met the Revolutionary adhesive stamps that were available
- > The fee was modest and reasonable at a challenging time
- > It was understandable (based on a Spanish tradition) but distinctive enough to be a change

It should be noted that Aguinaldo printed his own documentary Stamped Paper with values up to 20 pesos. However, the evidence is, the printings were small and were not used much beyond Aguinaldo’s various headquarters as they relocated north.

There was a problem with this tax in that there were no stamps that exactly met the 25 centavos value. The easiest solution would be to use two and a half 10 centavos receipt (recibos) stamps. Or, bisect a 50 centavos telegraph stamp. I could find no decree that prevented using bisects, however, the Spanish laws and Philippine culture rejected the use of bisects and the country just went through a decade of its prohibition. It has been noted by many, that revenue-telegraph-postage stamps became interchangeable. However, it seems telegraph stamps were mostly used within major Luzon cities and no known use of telegraph bisects is recorded for this tax rate. The usual practice at that time was to overpay a tax if the correct amount was not available. The new Republic had a 2 centavos postage stamp that could be used so the overpayment would only amount to 1 centavo.

**Figure 1** shows the most prevalent payment of this tax using 13 2-Centavos postage stamps equaling 26 centavos. The figure is sized to only show the stamps on a January 27, 1899 Manila document. The document is obviously 1-Centavo overpaid.

**Figure 2** shows the possibility of being 1-Centavo underpaid. The figure only shows the stamp portion that uses two 10-Centavos receipt stamps and two 2-Centavos postage stamps for a 24 Centavos total. I cannot read the cancel as it is so pale, nor can I date it since the document continues on pages I do not have. One possibility is that sheet 2 (pages 3 and 4) are taxed 26 Centavos, and so on, for the correct total rate.



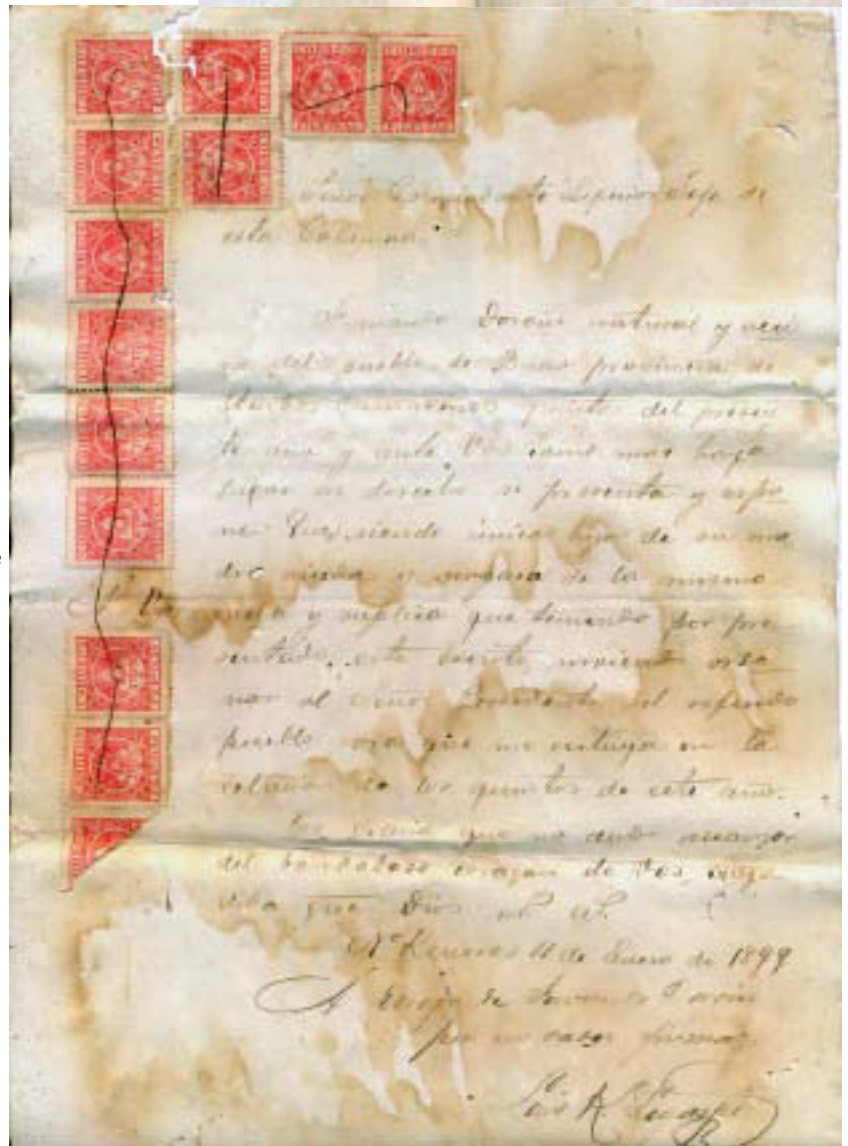
Figure 1 - 26c



Figure 2 - 24c

**Figure 3** shows a January 11, 1899 legal document from Baao, Ambos, Camarines. The document has exactly 25 Centavos using twelve and a half 2-Centavos postage stamps. This is the only recorded bisect of any Revolutionary Government stamp on document or cover. It came from Bel-Kirk Stamp, Coin & Comics in Kirkland, WA via eBay early 2009.

I contacted the owner, Bill Tribou, who was selling a small accumulation of Ambos Camarines documents from about 1885 to 1905. He stated that "They came from an old fellow living in the Philippines that taught school to American kids in the late 1920s. His nephew, who had the documents said the Americans were mining gold over there at that time. I purchased the documents from the nephew as his uncle had passed on. They were in a brown envelope with the notation *From Naga, Old Court Files*" Naga is in Ambos Camarines and usually called Neuva Caceres. I verified this information and also found out the American workers also got free housing, water, utilities and medical services in addition to education. A close look at the bisect shows that the torn diagonal is slightly less than half a stamp not tied. However, an even closer look shows that the water stain is in the space where the removed half would be WITH no outlined perforations. If the bisect had been created by an unscrupulous collector, (1) the water stain would be on the removed stamp portion, (2) a better tear would have been made, and (3) perforation outlines would show. Given the latter and its source, I consider it a legitimate bisect. Plus the greater distance from Manila, the more independent and resourceful government officials became. I also consider the document a gem.



**Figure 3**  
**25c (Entire plus bisect close-up)**