

THE PHILIPPINE STAMPED PAPERS  
1640 - 1904  
(Part 1)

By Mario Que

In recent years, there develop an awareness among postage stamp collectors to collect revenue stamps and related materials. Arnold H. Warren, an authority on Philippine stamps made an extensive study of Philippine revenue stamps used in the Philippines, and published a catalog on this subject. However, his published catalog concentrated on the adhesive revenue stamps with little information as to the documentary stamped papers of the Philippines, otherwise known as the PAPELES SELLADOS. It must be remembered that the use of these stamped papers antedated the issuance of our first postage stamps by almost 214 years.

As this article will take about three to four series when published in the PPN, I would like to take this opportunity first to acknowledge the various publications and fellow collectors, who, in some ways helped me put this work together.

First is to IPPS Member Felipe Liao, whose extensive collection of PAPELES SELLADOS confirmed most of my findings; to Don Pablo Esperidion, whose recollections of the various collections he had seen over the years, plus his able help in the Spanish translation to English; to Bill Oliver for his various comments and other help; to Elliot C. Chabot for his Catalog of Revenue Stamps of the Philippines; and, to Arnold H. Warren for his various articles.

I would also like to acknowledge the different publications I went over with such as the Asociacion Filatelica de Filipinas (AFF), the Elizalde Stamp Journal, the American Revenuer, the Phicixep Souvenir Book, and the Forbin Revenue Catalog. Information were also taken from various encyclopedias such as Encyclopedia Britanica, Collier's Encyclopedia, and Harver World Encyclopedia.

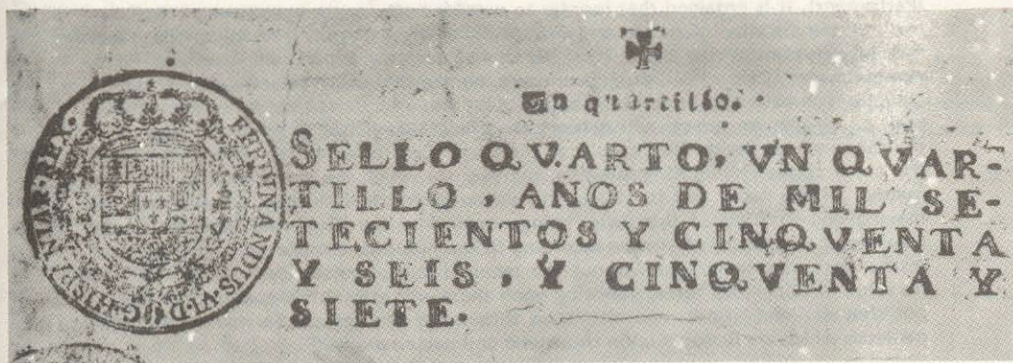


FIGURE 1

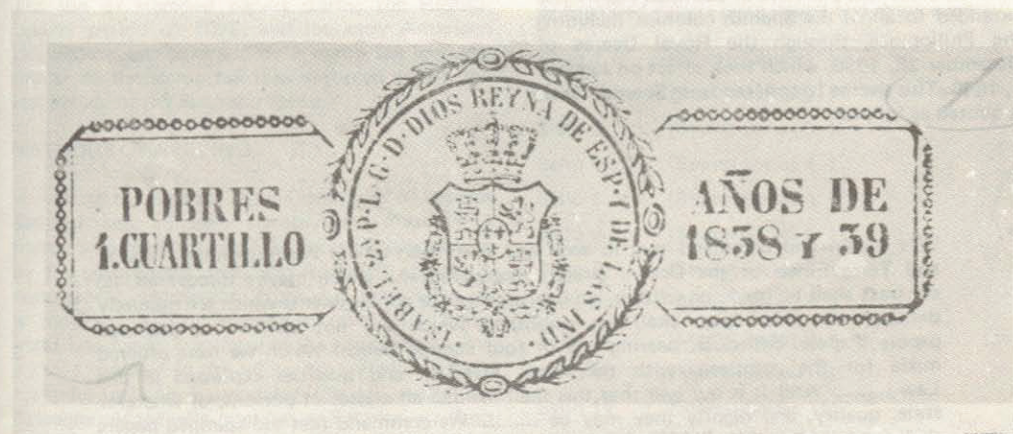


FIGURE 2

This article will deal with the Papeles Sellados or Stamped Papers issued during the Spanish-era and subsequent, including the surcharge-issues up to 1904. Because of the great gap that have unfolded from the time the Papeles Sellados were issued and used in the Philippines, to the present time, I must admit that this work is not final and is still incomplete as to details of data discussed and illustrations used, particularly on the very early issues. I personally hope that the members will find this article interesting and will furnish additional information, comments, and corrections in order to shed more light to this virgin field.

#### ORIGIN OF STAMPED PAPERS.

In order to properly understand the reasons behind the imposition in the use of Stamped Papers, a study of the political and economic situation of Spain at the time the use of stamped papers was imposed should be taken up.

King Philip IV ruled from 1621 to 1665. He acceded to the throne at the early age of 16 and over a long reign accentuated the decadence, personal and national, of his inheritance. Weak in character, scandalous in his private life, he relinquished power to an ambitious and unscrupulous favorite, the Conde de Olivares. There resulted forty years of foreign wars and contineous defeats against the Dutch in alliance with the Hapsburg Emperor in the Thirty Years War (1618-1648) and against France for another ten years, which bled Spain white. Spain continued to delcine politically and economically.

As a convenient means to meet the financial calamities besetting Spain at that time, King Philip IV issued the following ordinance (translated from Spanish text), on December 15, 1636:

"By Ordinance of Philip IV, of December 15, 1636, issued at the request of the Cortes (Parliament), it is ordained that in order to provide both for the necessities of the Reign and for the stability of public and private documents, thereby preventing the frauds and substitutions which occur with the use of ordinary papers, all Titles and Royal Appointments (Despachos), public contracts, contracts between private persons, judicial actuaciones, prosecutions, petitions to the King and Authorities, and other documents shall be written on papers which bears an official stamp (sello) printed at the top of the sheet, whose design shall consist of the Royal Coat of Arms and at one side of this, the name of the Ruling King, his title, the year for which the paper is valid, the series number of the paper and its value. This stamp (sello) shall be changed each year, the making and printing of this paper being reserved by the King, who has ordered the creation of four series of stamps according to the nature and monetary value of public instruments, decreeing that without the required stamps, these instruments will have no value or obligatory force, imposing upon those who violate these provisions corporal punishment and fines, and also upon those who counterfeit the stamps, the same penalties which are imposed upon those who counterfeit money."

Two years later, the use of Stamped Papers was extended to all of the Spanish colonies, including the Philippines, through the Royal Decree of December 28, 1638, which took effect on January 1, 1640. This decree (translated from Spanish text), is quoted as follows:

"We ordain and command that in each and every part of our Western Indies, Islands, and Terra Firma of the Ocean, already discovered and which maybe discovered, no contract shall be made or written, no instruments nor appointments which are minutely detailed by this Law, shall be published which are not written on stamped papers (Papeles Sellados), bearing one of four stamps (sellos) which we have ordered made for that purpose, with the form, diversity and qualities expressed in this Law ..... And it is our will that this shall include all classes of persons, of whatever state, quality, and dignity they may be ..... We command that the stamped papers shall not be valid nor be current in the Indies for longer than two years ....."

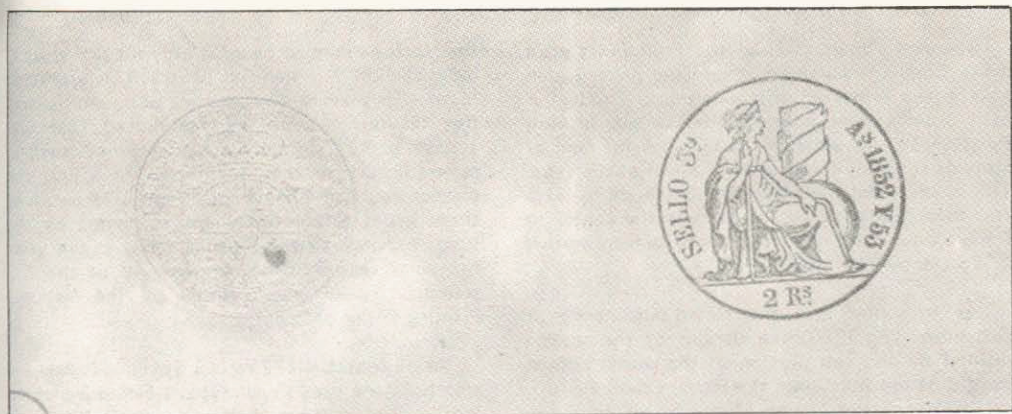


FIGURE 3

### PURPOSE AND USAGE.

The Papeles Sellados which were in use from January 1, 1640 until at least as late as 1904, were created to insure the authenticity of all public documents and by providing a new source of revenue for the state. During the Spanish era, Stamped Papers were required for all documents acknowledged before a notary public, for all official documents, for all documents pertaining to both civil and criminal judicial proceedings, for the register of public notaries and for all Government appointments. All requests and grants were also required to be written on a Stamped Paper.

In 1798, the use was extended to commercial transactions, such as the issuing of unloading permits, bills of exchange, promissory notes, letters of credit, principal books of merchants, etc. . . . Beginning in 1882, it was required that the books of consulates, commercial associations and brokers, and the books of the income-producing properties of the Church must be written upon Stamped Papers. The usage was more diversified in the latter years in which almost all written activities, transactions, etc. . . . involved the use of Stamped Papers. The use of stamped papers during the Revolutionary period of 1898, and the early American Occupation was governed by a stamp tax law very similar to the stamp tax laws enforced during the last decade of the Spanish regime.

### METHODS OF SELLING

During the Spanish regime, the sales of Papeles Sellados and adhesive stamps were done by a person who was licensed for that particular service by the government, and who in return, receives a two percent commission from his total sales. It is more of a "Conceccionary" rather than being acted upon as an employee of the government. The persons involved in the selling are called: a Receptor (receiver), an Expendidor (Seller), and/or an Estanquero (one who operates an Estanca — a shop where government monopolies were sold). The room

or building where the stamped papers and adhesive stamps were sold was variously called Receptoría (receiving office), Expendido (selling office), Expendiduría (selling office) or Estanca. There were times when people can buy them from the "tiendas" (private shops) at a premium over the face value.

### SERIES OF STAMPED PAPERS.

From 1640 to 1887, the following series of Stamped Papers (Papeles Sellados) were issued:

Ilustres	(Illustrious)
Sello 1	(Stamp Series 1)
Sello 2	(Stamp Series 2)
Sello 3	(Stamp Series 3)
Sello 4	(Stamp Series 4)
a)	Oficio (Official)
b)	Pobres (Poor)

And, from 1888 to 1898, twelve different series of Stamped Papers were issued and these were:

Sello 1	(Stamp Series 1 )
Sello 2	(Stamp Series 2 )
Sello 3	(Stamp Series 3 )
Sello 4	(Stamp Series 4 )
Sello 5	(Stamp Series 5 )
Sello 6	(Stamp Series 6 )
Sello 7	(Stamp Series 7 )
Sello 8	(Stamp Series 8 )
Sello 9	(Stamp Series 9 )
Sello 10	(Stamp Series 10)
Sello 11	(Stamp Series 11)
Sello 12	(Stamp Series 12) - For Official Use.

## FEATURES OF THE STAMPED PAPERS.

Stamped Papers used in the Philippines were made from a fine quality handmade paper which always bear somekind of a watermark. This watermark usually consists of a letter or two in each sheet, and there are times it includes the coat of arms of the Ruling Monarch of Spain at the time. The whole sheet measures 43.5 cm. wide by 31.5 cm. long, folded vertically through the center to form a double sheet of four pages each measuring 21.75 cm. by 31.5 cm.

As prescribed by the Royal Ordinance of December 15, 1636, the designs of the stamps printed on the top portion of the sheets consist mostly of the following: the Royal Coat of Arms, the name of the Ruling Monarch, his title, the years for which the stamped paper is valid, and, the stamp series number and its value. However, the Royal Cedula (Royal Order) of February 12, 1830, declared that aside from the above mentioned characteristics, the bust of the reigning sovereign should also be included in the design. However, after the abdication of Queen Isabella II, such characteristic was no longer used, and instead, the imprint of the National Stamp Printing Office (a place in Spain where All Papeles Sellados were printed) was used, but not on all issues.

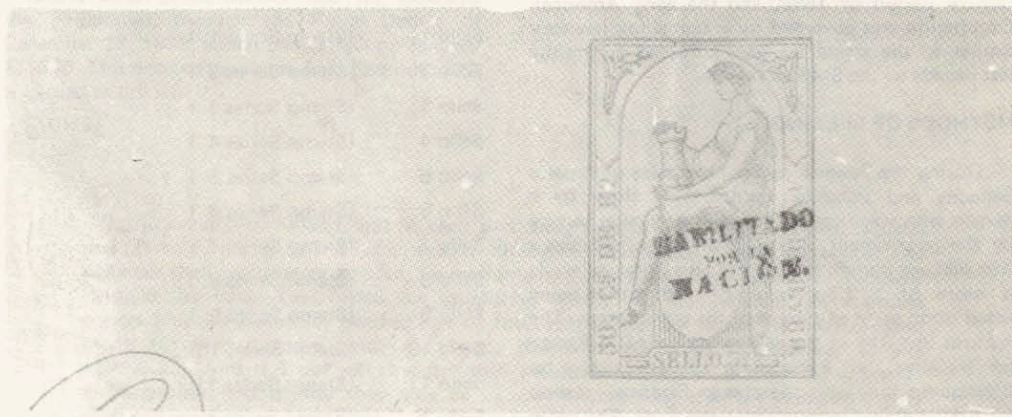
As to the printing of the stamps, on Sello 1 and Sello 2 of the 1640 to 1887 issues, stamps were printed on the first page only. On the other series, however, the stamps were printed on both the first and third pages, so that each double sheet of Sello 3 and Sello 4 de Oficio and Sello 4 de Pobres could be separated into two single sheets. For the Stamped Papers issued from 1888 to 1898, Sello 1 to Sello 11, the stamps were printed on the first page only. On Sello 12 (Official), however, the stamps were printed on both the first and third pages in order that it could be sold and used separately as needed.

According to Royal Decree of December 28, 1638, a new stamped paper must be issued at the beginning of every two years (biennial periods) and

that each issue must be valid only for two years as indicated on the stamped papers. This was done in order to prevent any attempt of counterfeiting. But this ruling was not always followed. There was a total of 132 regular biennial series of stamped papers issued in the Philippines, as against the correct figure of 129 biennial years. The excess of three issues is accounted for as caused by the sudden change of the biennial series to one year, for what reason is not known. All of the 132 stamped papers were printed by the National Printing Office of Spain.

Aside from the 132 regular Stamped Papers, we also have the provisional types which were issued locally. The issuance of these provisional types of stamped papers was done due to the delays in the arrival of new stamped papers from Spain. Also, due to the inability of local officials to determine the quantity needed for a certain period, caused them to order insufficient stocks, thus, to continue to collect the taxes required, they have to resort to the issuance of provisional types of stamped papers.

To remedy the situation and to provide the needed stamped papers, remaining stocks of obsolete regular stamped papers were surcharged; if one series of stamped paper was already used up but another series has quite a surplus still in stock, these were also surcharged with the new stamp series number and new value needed; if there were no obsolete stamped papers nor a surplus of any kind, then, ordinary papers were handstamped for use as provisional stamped papers, as necessity arise. It was required that when surcharging or handstamping were to be done, this should include a "Rubrica" in order to make forgeries difficult. A Rubrica is a decorative or fanciful curved line or lines in handwriting usually added to signatures. But prior to 1813, rubricas were not used as part of the surcharges applied to provisional stamped papers. Furthermore, subsequent to 1888, rubricas were not included in the surcharge applied to provisional stamped papers.





N. 3.377.300

FIGURE 5

The Royal Decree of May 16, 1886 made a radical change as to the denominations and usage of the stamped papers. They were classified into twelve different series for a more specific usage, namely, Sello 1 to Sello 12, with Sello 12 for official use only. But this was not made effective until July 1, 1886.

While awaiting for the arrival of the new stamped papers, the use of current postage stamps as revenue stamps without overprints was authorized by a decree of the Governor General of the Philippines, as approved by the Ministry of Colonies in Madrid. It authorized the use of postage stamps and of the Receipts and Accounts stamps (Recibos y Cuentas) in adjusting the denominations of the stamped papers as required in the new laws, from July 10, 1886, until January 1, 1888. Both the postage and the Receipts and Accounts stamps were also used by affixing them directly to an ordinary paper in order to produce provisional stamped papers of any required series. Giro Stamps and other kinds of adhesive stamps are also known to have been used for the same purpose. The use of these adhesive stamps should not be confused with other adhesive stamps for other specific usage, such as the "Derecho de Firma" stamps, which were used as a means to collect fees for the signing of documents by a government official.

#### NATURE OF STAMPS PRINTED ON THE STAMPED PAPERS.

- 1) From 1640—41 to undetermined period Issues — the design is more of a circular and/or oval in shape bearing the coat of arms of the ruling monarch and the years of validity. On the right side of the design are the inscriptions as to the value and series distinction of the stamped paper. The stamps of all series were printed in black. (See Figure 1).
- 2) From undetermined period to 1844—45 Issues — the design is about 11.5 cm wide by 4 to 4.5 cm long. The design is composed of three segments: the middle segment which is in circular form bears the coat of arms and the name of the ruling monarch, and his title. The left segment bears the Stamp Series Number and the value of the stamp, enclosed in oval and/or rectangular frame, sometimes with corrugated designs or ornamental designs surrounding the frame. The right segment is similar to the left segment, except it bears the years of the validity of the stamped papers. Sometime during this period, exactly when, we cannot pinpoint, some issues during the reign of Ferdinand VII and Queen Isabella II included an embossed seal of Spain on the upper right hand corner of the sheet. The stamps of all series were printed in black. (See Figure 2).
- 3) From 1846—47 to 1866—67 Issues — the design is in circular form with a diameter of about 1.5 cm featuring an allegorical figure of a seated woman. This allegorical figure usually varies in types, some seated facing to the right, others facing to the left. The variation of types does not necessarily occur from one issue to another, nor from one Stamp Series to another, as in the case of the 1860—61 and 1862—63 issues — same allegorical figure in the same position was used. On the inner left side of the frame is the Stamp Series Number while on the right are the years of validity; below the allegorical figure, inside the frame, is the value of the stamp. The design is always accompanied by an embossed seal of Spain and/or the seal of the Ruling Monarch, which is about 1.5 cm in diameter, and about 4 cm. from the main design. The stamps of all series were printed in black, until 1856, when only the Sello 4 de Oficio and Pobres were printed in black while the others were printed in different colors. (See figure 3).

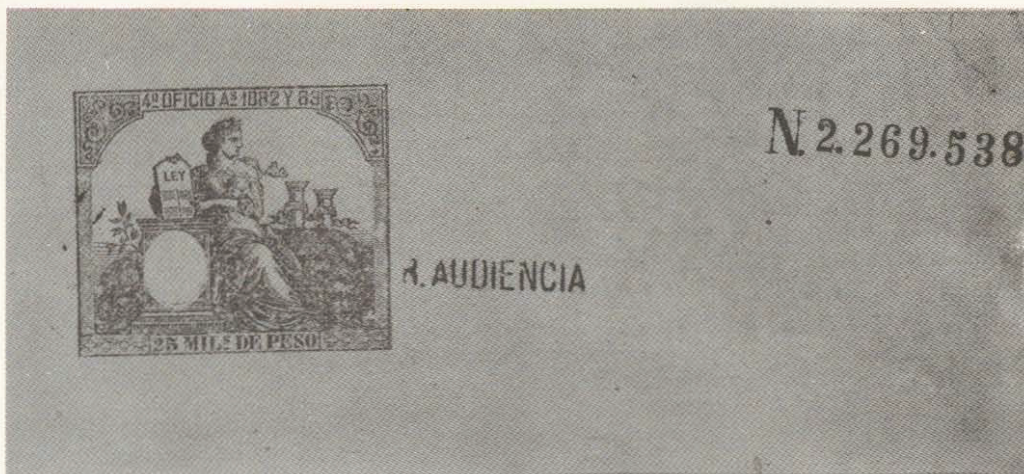


FIGURE 6

4) From 1868–69 to 1872–73 Issues — the design is in rectangular form measuring 4.5 cm long by 3.0 cm wide. The design is in arch form with an allegorical figure; incorporated within the stamp design is an oval shaped white space for the placement of an embossed seal. On the left side in the design is the value and on the right side, the years of validity. Beneath the allegorical figure is the Stamp Series Number. Different colors were used in the printing of the stamps for each series of stamped paper, except for Sello 4 de Oficio and Pobres, which were both printed in the same color. (See Figure 4).

In 1868, a revolution broke out in Spain and Queen Isabella II was deposed. A Revolutionary Committee which controlled the government temporarily ordered that all current stamps - postage, revenues, and stamped papers, should be surcharged with the words "Habilitado Por La Nacion" (Made Valid by the Nation), including those being used in the Philippines. Therefore, all stamped papers issued for the year 1868–69 were handstamped in black with "Habilitado Por La Nacion", after the break up of the Revolution. This was practiced until King Amadeo I was chosen by the Spanish Parliament (Cortes) in 1870, to rule over Spain.

Starting from the stamped papers issued for the biennial period of 1872–73, most of the issues printed by the National Stamp Printing Office in Spain exist with an imprint of the seal of the Ruling Monarch, which appeared on the left side of the stamp. This imprint is enclosed within a circular frame and was either embossed or printed. As to the color of the imprint, the same was used as to the color of the stamps.

5) From 1874–75 to 1878–79 Issues — the design is in rectangular form measuring 3.5 cm in length by 4.5 cm in width. The center design portrays an allegorical figure seated, with an

oval shape white space for the placement of the embossed seal on the lower right side, and the value and the Stamp Series Number below the allegorical figure. The years of validity were printed above the allegorical figure on both sides of the design. Each stamp was printed in a different color, except for Sello 4 de Oficio and Pobres, both were printed in the same color. (See Figure 5).

6) From 1880–81 to 1896–97 Issues — the design is in rectangular form measuring about 5.0 cm. wide by 4.5 cm long. The design also varies from one issue to another issue and from one series to another series. As in previous issues, incorporated within the stamp design is an oval shaped space for the placement of the embossed arms of Spain. Various colors were used from year to year, and from one series to another. On the upper portion of the main design is the Stamp Series Number and the years of validity; while on the lower portion is the value. Almost all sheets issued during this period has a control number on the upper right hand corner, while some also has an embossed seal of the arms of Spain on the left hand portion of the sheet, bigger in size than the seal embossed within the stamp design. Usually, both control numbers and big embossed seals are found on the same sheet. Different colors were used for printing each series. (See Figure 6).

7) 1898–1899 Issues — the design measures 4.75 cm by 2.75 cm. It depicts justice seated on the right side with an embossed coat of arms of Spain surmounted by a royal crown on the left, with the years of validity beneath the royal crown. The denomination is inscribed below the main design, while the Stamp Series Number above the main design. Exist with and without control numbers. Different colors were used for the printing of each series. (See Figure 7).

From 1888 to 1898, aside from the regular Stamped Papers, two sets of Timbre Movil (Adhesive Stamps) were issued. These were issued due to the inconvenience caused by the sizes and forms of Papeles Sellados issued by the Government. Also, in order to overcome the shortage of Stamped Papers which occur from time to time. These stamps were used by affixing them at the top portion of a plain legal size paper or any size paper, as needed, resembling a Stamped Paper. It is interesting to note that similar designs as to the stamps printed on the Stamped Papers at that time, were used in the printing of the Timbre Movil. The only difference was in the manner in which the coat of

arms of Spain was printed. On the Stamped Papers, it was embossed, while on the Timbre Movil, it was printed with a visible ink. (See Figure 8). Also, during this period, the printing of stamps directly on stationeries of corporations and/or private persons was allowed.

The embossed seals or printed seals that usually appear on the stamped papers also carried the name of the ruling monarch and his title, as prescribed by the Royal Ordinance of December 15, 1636. The following is a list of the Ruling Monarchs as inscribed on Philippine Stamped Papers that have been seen, and the years of their rules:

1. Ferdinandus VI D. G. (Dei Graziea) Hispamar Rex.  
(King Ferdinand VI, 1746—1759).
2. Carolus III D. G. (Dei Graziea) Hispanico Rex.  
(King Charles III, 1759—1788).
3. Carolus IV D. G. (Dei Graziea) Hispanico Rex.  
(King Charles IV, 1788—1808).
4. Ferdinandus VII D. G. (Dei Graziea) Hispaniarum Et Indiarum Rex.  
(King Ferdinand VII, 1808—1833).
5. Isab. 2a P. L. G. D. (por la graziea de Dios) y La Const. Reyna de Las Esp.  
(Queen Isabella II, 1833— 1868).

Unfortunately, no specimens of Philippines Stamped Papers issued before and during the reign of Philip V (1700—1746) has been seen, so it is quite hard to determine when the actual usage of stamped papers bearing the name of the Ruling Monarch and his title, started. Since none of the stamped papers issued and used by Mother Spain during the reign of King Philip IV (1621—1665) and King Charles II (1665—1700) bears the legend (name of the ruling monarch and his title) - in spite of the provisions made by the Royal Ordinance of December 15, 1636, - it can be assumed that based on specimens seen on Philippine Stamped Papers (Fig. 1), that the practice was started during the reign of King Ferdinand VI (1746—1759). This, we will assume, until proven otherwise.

However, this was discontinued in the stamped papers of 1868—69 on (during the abdication of Queen Isabella II, and the outbreak of the Spanish Revolution); the coat of arms was embossed without the name and title of the ruling monarch.

Aside from the above types and series of Stamped Papers, we also have the "Documentos de Giro" (Documents for the Circulation of Money) as prescribed through the Royal Order of July 17, 1836. They were printed on white to yellowish papers measuring 20.3 cm by 24.75 cm long, and were issued in twelve different series, all printed in black ink. It is believed that these stamped papers were valid for ten years, and for every ten years, another set is issued.



FIGURE 7



FIGURE 8

We also have stamped papers for Fines (Multas) and for Restitutions (Reintegros) which were created by a proclamation of the Governor-General dated April 20, 1853. The proclamation stated that each issue was to be valid for an indefinite period until it was replaced by a subsequent issue. These stamped papers were printed on white to yellowish papers measuring 25.4 cm wide by 31.75 cm long. As to the nature of the stamp series, designs, etc., little can be said about them.

The use of the said stamped papers (Multas and Reintegros) was abolished in 1878, and was replaced by another special type of stamped paper known as "Pagos Al Estado" (Payment to the State), established through the Royal Decree of October 28, 1878. It was issued in twelve different series with different colors used from one set to another, as they were printed. Same as the other issues, not much information can be struck out.

Then in 1888, the Royal Order of April 27, of the same year, created stamped papers for periodical subscription, but they are believed to have been enforced in the Philippines beginning May 5, 1889 only. As to the general feature of this particular stamped paper, nothing can be said about since up to this time, no specimen has been seen, as none were believed to have been preserved or saved. All were returned to the Treasury for redemption and subsequently destroyed.

After the fall of Manila to the American Forces on August 13, 1898, the Spanish authorities remained in control of the local governments of the seaport towns of Iloilo, Jolo, and Zamboanga. And for that reason, stamped papers that were still available were overprinted "Resellado 1898-99" (Restamped of 1898-99). (See Figure 9). This overprint can be explained by the fact that the Royal Decree of February 12, 1830, stated that whenever a new sovereign ascended the throne of Spain, the current Papeles Sellados must be overprinted with

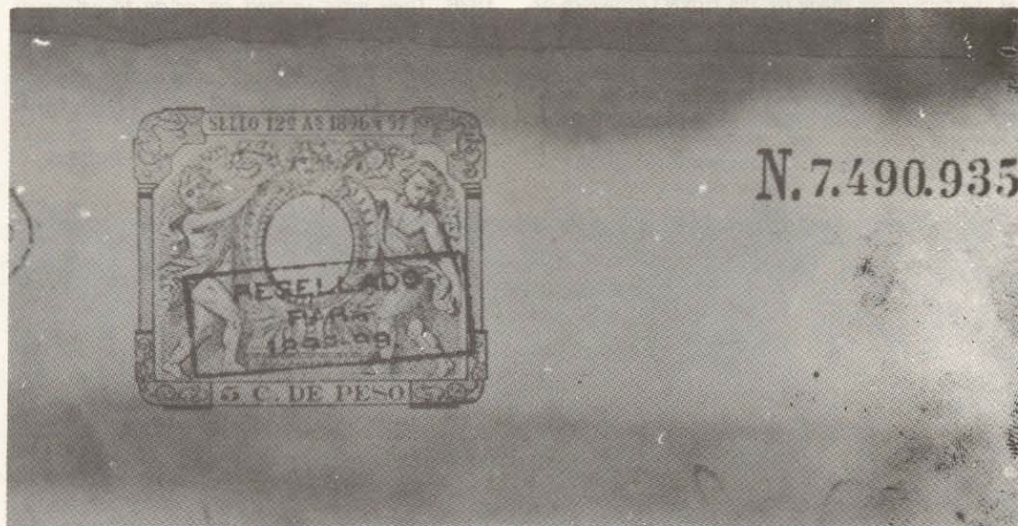






FIGURE 10

a legend. Thus, the analogy it might be held is that after the Central Government of the Philippines had fallen, the surviving local governments must overprint the current series of stamped papers in order to make them valid for further use and to distinguish them from the ones previously used. The same holds true with the postage stamps overprinted or surcharged "Resellado 1893-99". Unfortunately, the circumstances surrounding the issuance of these stamps and its genuineness is still being questioned.

After the Americans took control of the Philippines from Spain in 1898, no immediate changes were made in the existing stamp tax laws.

So, in order to indicate the change of sovereignty and at the same time to avoid any possible loss of revenues for the newly created U. S. Military Government, the existing stocks or remaining stocks of the Spanish-Philippines Papeles Sellados were handstamped with different types of legends, from year to year, with some authenticated by initials of U. S. Military Internal Revenue Collectors. The usual handstamp applied reads "U. S. Military Government/(Year)/Internal Revenue". (See Figure 10). The remaining stocks of these stamped papers were in use until 1904, when the supply was exhausted, and, subsequently, a different stamp tax law was implemented.

As to the unit of currency that was used on the Stamped Paper, below is a table and year span in which the units of currency were adopted:

1640-1867	-	1 real fuerte	=	
	-	1 real de plata	=	20 cuartos
	-	1 real de plata fuerte	=	
	-	1 medio cuarto	=	½ real fuerte
	-		=	½ real de plata
	-		=	½ real de plata fuerte
	-	1 cuartillo	=	¼ real fuerte
	-		=	¼ real de plata
	-		=	¼ real de plata fuerte
1868-1871	-	1 escudo	=	100 centimos de Escudo
1872-1877	-	1 peseta	=	100 centimos de peseta
1878-1903	-	1 Mexican Peso*	=	100 centimos de Peso
	-	1 Mexican Peso**	=	1000 milésimas de peso

\* 1 Mexican Peso = 2 Escudo

\*\* 1 Mexican Peso = 5 Pesetas.

(Details of various Stamped Papers Issued will be discussed next issue).

(to be continued)