

THE PHILIPPINES STAMPED PAPERS
1640 — 1904 (Part II)
 By Mario Que

In my first article concerning the Philippine Stamped Papers published in Volume 4 Nos. 3 and 4 of the PPN, the discussion was more on the general outview, such as the origin of the stamped papers, the purpose for issuing them, the various series or kinds issued, the different methods of selling them, the description of the stamps (indicia) printed on the Stamped Papers, etc. . .

Since I started my research on this subject, I have received several inquiries specifically on the various usage of each of the stamped papers. The following is a detailed compilation of my studies. I must admit, though, that considering the length of time I have to go back to, and the limited number of research materials available, that this is not complete and final. Therefore, I am still in search for more information. Those of you who can supply additional information on Philippine Stamped Papers, or who have comments and/or otherwise, please do not hesitate to write me directly, c/o the IPPS, P.O. Box 437 Manila, Philippines.

As per Royal Decree of December 28, 1938, promulgated by King Philip IV of Spain, four series of stamped papers were issued for different types of taxes to be collected, and these are the following:

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| Sello 1 | — used for all letters of pardon and mercy. |
| Sello 2 | — used for all deeds, testaments and contracts. |
| Sello 3 | — used for judicial acts. |
| Sello 4 de Pobre | — used as all purpose document for the poor and native inhabitants. |
| Sello 4 de Oficio | — used for all government appointments. |

Sello 3, however, was also used as an additional page for documents written on Sellos 1 or 2. That is, if a document written on Sellos 1 or 2 requires more than one page to execute, succeeding pages are then executed on Sello 3.

Documents using Sellos 3 and 4, however, need not use any stamped papers for their succeeding pages, ordinary papers are instead used.

I have gone over several collections of various people here in the Philippines, and I have observed that no one at all has a copy of Sello 1. Well, of course, this is not strange considering the usage of Sello 1 — for letters of pardon and mercy — I guess there were very few of such letters written and were most probably destroyed over the years. But still there is a chance, so, if any of our readers has a copy of Philippine Stamped Paper Sello 1, please send me a photo.

Although Sello 4 was issued mainly for use by the poor and native inhabitants, the Royal Decree of 1638 also provided that a certain amount of Sello 4 be reserved for official use. These reserved Sello 4 were handstamped "Para despacho de Oficio."

Misinterpretation of the rules and regulations concerning the use of Sello 4 among colonial officials caused a great deal of loss of revenue to the government. Almost all official documents executed by the government were rendered free of charge, but never did the ruling exempt the government offices from paying the amount required by Sello 4. This is widely evidenced by locally made provisional stamped papers of Sello 4 for official use — there was no indication of value whatsoever. Due to these circumstances, the Royal Decree of February 26, 1784, prohibited the issuance of Sello 4 for official use without charge. However, local government officials ignored this ruling and continued the said practice, which prompted the issuance of Royal Decree of Feb. 12, 1830 which ordered the issuance of Sello 4 with the legend "Oficio" for official use, as an additional subclass of the Sello 4.

The stamped papers issued from January 1, 1640 to December 31, 1797, were sold at a fixed price as follows:

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|-------------------|-------------|
| Sello 1 | — 24 reales |
| Sello 2 | — 6 reales |
| Sello 3 | — 1 real |
| Sello 4 de pobre | — 1/4 real |
| Sello 4 de oficio | — 1/4 real |

On June 28, 1794, another decree was issued by King Carlos IV of Spain as to new rules and regulations concerning the use of stamped papers, to be effective January 1, 1795. However, the said

decree was not transmitted to the Philippines until year 1798. The decree provided for the issuance of Sellos 1, 2, and 3 at double the previous prices set, with Sello 4 to remain at its old price. So, to conform with the decree, beginning with the biennial period of 1798-99, the following denominations of values were fixed as follows:

Sello 1	- 48 reales
Sello 2	- 12 reales
Sello 3	- 2 reales
Sello 4 de Pobre	- 1/4 real or 1 cuartillo
Sello 4 de Oficio	- 1/4 real or 1 cuartillo

By the Royal Decree of July 13, 1822, King Ferdinand VII of Spain provided a new law governing the usage of stamped papers in the Philippines. Other documents, particularly commercial documents which were not subject to the stamped paper tax, were now subjected. This decree is in addition to the decree issued on June 28, 1794. The following are the additional documents and/or business transactions subjected to the new stamp tax laws:

- 1) House Rentals: From 80 to 100 reales - Sello 4
From 1001 to 2000 reales - Sello 3
From 2001 to 4000 reales - Sello 2
From 4001 and above - Sello 1
- 2) Rentals of any kind whose value exceed 200 reales.
- 3) Certificates of all kinds except official certificates to be executed and Sello 4.
- 4) Permits of all kinds, including for the unloading of goods in the Custom Houses to be executed on Sello 4.
- 5) Consular books and books of commercial associations, corporations, fraternities, brotherhoods, and other associations, wherein minutes or meetings and resolutions are recorded to be executed on Sello 4.
- 6) Books of Associations of Brokers of Market Places to be executed on Sello 4.
- 7) Books of the archives of secular and ecclesiastical associations and of private persons to be executed on Sello 4.
- 8) Appointments of the employees of the Treasury and other civil employees.
- 9) All Appointments or Titles issued with the signature of the King to be executed on Sello 1; and those without the King's signature is classified according to the individual salaries as follows:

Salaries up to 4,400 reales	- Sello 4
From 4,401 to 6,600 reales	- Sello 3
From 6,601 to 8,800 reales	- Sello 2
From 8,801 reales and above	- Sello 1

- 10) Books of income producing activities of the churches and parishes where marriages, births and deaths are recorded, to be executed on Sello 4.
- 11) Demand Receipts presented in Court for order of payments must be executed on Sello 4.
- 12) Any obligation or agreement between two private individuals to be executed on Sello 4, otherwise not valid in court.
- 13) Announcements of any kind concerning public entertainments, and any other which are of private interest to be executed on Sello 4.

The Royal Decree of February 12, 1830, caused a general revision and classification of the stamp tax laws of the Spanish colonies, including the Philippines. This decree was not received in Manila until November 6, 1830. Based on existing copies of stamped papers of this period, it will be noted that the prices established by this decree for Sello 3, Sello 4 de Pobre and Oficio, were never adopted in the Philippines, for what reasons, it is not known. According to this decree, there are six different series of stamped papers, and these are:

Ilustres (Illustrious)	- 64 reales
Premero (Sello 1)	- 48 reales
Segundo (Sello 2)	- 12 reales
Tercera (Sello 3)	- reales (instead of revised value of 4 reales)
Cuattros de Pobre (Sello 4 de Pobre)	- 1/4 real (instead of revised value of 1/2 real)
Cuattros de Oficio (Sello 4 de Oficio)	- 1/4 real (instead of revised value of 1/2 real)

As previously mentioned, Sello 4 de Pobre was fully recognized when the Decree of June 28, 1794 ordered the printing of the legend "Pobres" beginning with the stamped papers of the biennial series 1798-99. However, no specimen of Sello 4 de Pobre, printed as such, have been seen between the periods of 1798 to 1833.

On December 18, 1869, a decree was made abolishing the printing of Sello 4 de Pobre and provided the use of Sello 4 de Oficio, instead. How-

ever, this decree was not fully enforced or followed, which initiated the issuance of another decree dated October 28, 1878, abolishing the printing and usage of Sello 4 de Pobre and the use of Sello 4 de Oficio instead. The existing supply of Sello 4 de Pobre of 1878-79 period was used up until it was finally exhausted. By January 1, 1880, Sello 4 de Pobre was abolished completely.

Changes in the monetary units of the Philippines necessitated several changes in the denominations of the stamped papers from 1640 to 1899. From 1640 to 1867, Real de Plata was the monetary unit used in the Philippines, followed by the Escudo from 1868 to 1871, by the Peseta from 1872 to 1877, and by the Peso from 1878 to 1899.

Examining carefully and calculating the denominations expressed on the stamped papers from 1868 to 1887, I can say that no change in the prices or values of each class of stamped paper was made. The prices inscribed on the stamped papers are those prescribed by the Royal Decree of February 12, 1830, only they were expressed at a different time, in terms of a different monetary unit.

The stamped papers used from 1868 to 1871, expressed in Escudo, are:

Ilustre	— 16 escudos
Sello 1	— 12 escudos
Sello 2	— 3 escudos
Sello 3	— 50 cent. de escudo
Sello 4 de Pobre	— 5 cent. de escudo
Sello 4 de Oficio	— 5 cent. de escudo

The denominations of Sellos 4 de Oficio and Pobre expressed in Escudos were slightly less than the denominations expressed in Reales which prevailed prior to 1868. It is perhaps rounded off to the nearest amount to avoid the inconvenient fraction in which no coin existed.

The stamped papers used from 1872 to 1899, expressed in Pesetas, are:

Ilustres	— 40 Pesetas
Sello 1	— 30 Pesetas
Sello 2	— 7 Pesetas
Sello 3	— 1 Peseta 25 cent.
Sello 4 de Pobre	— 12 cent. de Peseta
Sello 4 de Oficio	— 12 cent. de Peseta

Three Escudos is equivalent to exactly 7 1/2 Pesetas, but was fixed at 7 Pesetas; the same holds true with the 5 cent. de escudo, which is equivalent to exactly 12 1/2 cent. de peseta, but was instead fixed at 12 cent. de peseta. Again, the amount was rounded off to a whole, as no coin exist for the said amount.

The stamped papers used for the period covering 1878 to 1887, expressed in Pesos, are:

Ilustres	— 8 Pesos
Sello 1	— 6 Pesos
Sello 2	— 1 Peso 500 milésimas
Sello 3	— 250 milésimas de peso
Sello 4 de Pobre	— 25 milésimas de peso
Sello 4 de Oficio	— 25 milésimas de peso

The value of Sello 4 de Oficio and de Pobre was made exactly equivalent to the denominations as expressed in escudos during the period of 1868 to 1871.

The Royal Decree of May 16, 1886, which became effective on January 1, 1888, made a radical change as to classes, denominations, and usage of the stamped papers in the Philippines. Twelve classes of stamped papers were instructed to be issued, and these are:

Sello 1 (Stamp Series 1)	— 20 Pesos
Sello 2 (Stamp Series 2)	— 15 Pesos
Sello 3 (Stamp Series 3)	— 10 Pesos
Sello 4 (Stamp Series 4)	— 5 Pesos
Sello 5 (Stamp Series 5)	— 3 Pesos
Sello 6 (Stamp Series 6)	— 2 Pesos
Sello 7 (Stamp Series 7)	— 1 Pesos
Sello 8 (Stamp Series 8)	— 50 cent de Peso
Sello 9 (Stamp Series 9)	— 40 cent de Peso
Sello 10 (Stamp Series 10)	— 25 cent de Peso
Sello 11 (Stamp Series 11)	— 10 cent de Peso
Sello 12 (Stamp Series 12)	— 5 cent de Peso

It is to be noted that right from the very start, at the end of each biennial period wherein the stamped papers of that particular period ceased to be valid, they were returned to the local issuing office, sometimes within 15 days of the following month (January) or within the month of January, this depending upon the instructions issued.

Sellers of Stamped Papers were reimbursed with newly arrived stamped papers, the same quantity as they have returned; in case the shipment of stamped papers from Spain are delayed, provisional stamped papers are instead issued.

Starting 1888, Stamped Papers which were spoiled by writings or by some other means, can be returned to the local issuing office and can be replaced with a new copy of the same kind, upon payment of five centavos for each sheet so exchanged.

— TO BE CONTINUED

References:

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 History of Phil. Stamp Taxes by A.H. Warron
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