

THE PHILIPPINE STAMPED PAPERS

1640 – 1904 (Part III)

By Mario Que

Part I and Part II of my research published in the last two issues of the Philippine Philatelic News dealt with Papeles Sellados or Stamped Papers of the Philippines in general and their various usage. This third series will now deal with other special types of Papeles Sellados.

Aside from the Philippine stamped papers of the biennial series that were used from 1640 to 1899, there are other special types of stamped papers intended to be used separately from the biennial stamped papers. The first of these is the DOCUMENTOS DE GIRO (Documents for Circulation of Money), as illustrated on Figure II

The usage of Documentos de Giro in Spain was promulgated through the Decree of the Cortes of November 6, 1820. This was extended to the Spanish Colonies through the Royal Order of July 17, 1836. The Royal Decree of May 26, 1835, amending the Decree of the Cortes of November 6, 1820, was the guiding law governing the use of Documentos de Giro in the Spanish Colonies, but it provided that the monetary unit be expressed in terms of reales de plata, instead of reales de vellon, then the current monetary unit of Spain. The Documentos de Giro was valid for ten years, unlike the regular Papeles Sellados which were valid for two years. The sheet measures 8 inches by 9.75 inches and there was a total of twelve classes as provided for by the decree, and these are as follows, all expressed in reales de plata:



Fig. 111

print their logos or their respective emblems on Documents de Giro, thus creating a wide variety to collect from.

The use of Documentos de Giro was abolished through the Royal Order of October 28, 1878, and adhesive Giro stamps were instead issued. It is believed that other monetary units (escudo and pesetas) were used besides the reales de plata, but no specimen have been seen so far. The schedule of stamp taxes for Documentos de Giro remained

Class:	Amount Drawn: (Reales de Plata)	Prices (or Denominations):
1	up to 2,000	1½ reales de plata
2	from 2001 up to 5000	3 reales de plata
3	from 5001 up to 10,000	6 reales de plata
4	from 10,001 up to 20,000	12 reales de plata
5	from 20,001 up to 30,000	18 reales de plata
6	from 30,001 up to 40,000	24 reales de plata
7	from 40,001 up to 50,000	30 reales de plata
8	from 50,001 up to 60,000	36 reales de plata
9	from 60,001 up to 70,000	42 reales de plata
10	from 70,001 up to 80,000	48 reales de plata
11	from 80,001 up to 90,000	54 reales de plata
12	from 90,001 and over	60 reales de plata

It is believed that four different types of Documentos de Giro were issued, namely: (1) for bills of exchange, (2) for warrants payable to order, (3) for promissory notes, and (4) for letters of credit. Aside from these four types, unspecified blank forms also existed wherein only the stamp was printed. And, as provided for by the decree, persons and/or business entities were allowed to

in force without essential change.

Next to Documentos de Giro, we have the MULTAS (Fines) and the REINTEGROS (Restitutions). Multas (Figure 12) — are stamped papers used for fines being imposed by the judiciary for violations of any given law; while Reintegros are stamped papers used in recording all criminal and/or civil cases.



Fig. 112

These two systems of stamp taxes were created through a proclamation of the Governor General on April 20, 1853 after adapting a resolution to the Council of Authorities dated April 10, 1853. It was first imposed on May 15, 1853 in the provinces of Luzon and on June 15, 1853 in the rest of the archipelago.

As to its format, both Multas and Reintegros were issued in sheets that were divided into two equal parts, namely the upper and the lower parts. Both upper and lower parts contain the information as to the reason for issuing such stamped papers, the amount involved and the person/s involved. The upper sheet is given to the party involved for his own information and protection. The lower part is attached to the records of the case of evidence and/or to be filed in the archives. The decree also stated that the values to be issued are as follows: 2 Reales, 4 Reales, 1 Peso, 5 Pesos, 25 Pesos, 50 Pesos, 250 Pesos, 500 Pesos.

If the fine exceed any of the above mentioned values, then the combination of any of the sheets to make up for the deficit was allowed.

It is believed that there are at least four issues between 1853 to 1878. As to the illustration shown on Figure 13, which I consider as Type I, this piece of Reintegros stamp paper is believed to have been issued between the years 1853 to 1867. It measures 17 inches long by 12 inches wide. A broad word "REINTEGROS" with the amount prescribed was printed at the middle of the sheet acting as the dividing line between the upper and lower portions of the sheet, with control numbers located on both portions. A typical circular type of stamp was printed above the legend and maybe printed either on the right or the left side of the sheet in an upward or inverted position. All stamps are printed in black.

As to the illustration shown on Figure 14, which I consider Type II, this was undoubtedly issued between the years 1872 to 1877. The sheet measures 10 inches wide by 12½ inches long. A broad word "REINTEGROS" also served as the dividing line between the upper and lower portions with control numbers printed on both portions of the sheet. Above and beneath the word "Reintegros", there is the inscription as to the value and an indication as to who receive each particular portion of the stamped paper. Two similar rectangular tax stamps is printed on the extreme left of the sheet. One on the upper portion in inverted position and one on the lower portion in an upward position. The stamp in the lower portion of the sheet is printed in black, while the stamp in the upper portion is printed in another color, depending upon the denomination of the stamped paper.

Different monetary units were used between 1853 to 1878, and it is safe to presume, theoretically, that eight different values existed with the units of Escudos and Pesetas used. The list below is a conversion table of the eight values assigned by the proclamation of April 20, 1853.

1853 to 1867 (Reales):	1868 to 1871 (Escudos):	1872 to 1878 (Pesetas):
2 Reales	50 Cent. de escudo . . .	1 Peseta 75 centimos
4 Reales	1 escudo	2 Pesetas 50 centimos
1 Peso	2 escudos	5 Pesetas
5 Pesos	10 escudos	25 Pesetas
25 Pesos	50 Pesetas	125 Pesetas
50 Pesos	100 escudos	250 Pesetas
250 Pesos	500 escudos	1250 Pesetas
500 Pesos	1000 escudos	2500 Pesetas



D. José Laguna Pizarro

al sello a favor

del Sr. D. 11.556

REINTEGRO DE 2 RP^{TA}

que valen

Fig. 113

ULTRAMAR.—62 centimos de peseta.—Parte superior que se ha de dar al interesado.

REINTEGROS.

ULTRAMAR.—62 centimos de peseta.—Parte inferior que se ha de unir al expediente.



1879

Corresponde al reintegro del anterior

Fig. 114

Aside from the above mentioned denominations, a 62 cent. de peseta and a 1 peseta 25 cent., are known to exist, which I have personally seen. The reason behind the issuance of these two values is not known. And, aside from these denominations, the following also exists: For Multas — 10 escudos, 5 Pesetas; and for Reintegros — 2 Reales, 5 Pesos, 2 escudos, 2 Pesetas 50 centimos, and 5 Pesetas. The use of Multas and Reintegros were abolished in the latter part of 1878.

In place of the stamped papers for Multas and Reintegros, a new type of stamped paper called "PAPEL DE PAGOS AL ESTADO" (Paper for Payments to the State) was created through the Royal Order of October 28, 1878, and was put up into a decree by the Governor General on December 16, 1878. These stamped papers were printed in ten different classes with the following denominations:

First Class	500 Pesos
Second Class	250 Pesos
Third Class	50 Pesos
Fourth Class	25 Pesos
Fifth Class	5 Pesos
Sixth Class	1 Peso
Seventh Class	50 centimos
Eighth Class	25 centimos
Ninth Class	125 milesimas (12.5 centimos)
Tenth Class	6 centimos

The usage of Pagos Al Estado was the same as

prescribed by the proclamation of 1853 for the Multas and Reintegros, with very minor changes. The first issue of Pagos Al Estado did not likely appear until January 1, 1880, but no specimen have been seen up to the present. So, information as to the format of the said stamped paper cannot be given.

In 1886, another Royal Decree came out on May 16, which was believed to have been implemented on January 1, 1888. The Royal Decree of May 16, 1886 did authorize the issuance of papers for Pagos Al Estado in the following denominations: P0.02 2/4, P0.05, P0.10, P0.15, P0.20, P0.50, P1.00, P5.00, P25.00, P50.00.

The Pagos Al Estado (Figure 15) Stamped Papers were issued with two parts, similar to the latter issues of the Reintegros and Multas. It should be noted that the Royal Decree of May 16, 1886, provided that this special stamped papers be used in the collection of certain kinds of taxes, aside from the collection of fines and restitutions. A 25-centavo denomination Pagos Al Estado was also printed as prescribed by a provision in 1886 as an additional series to the set mentioned in the Royal Decree of May 16, 1886. These series started to be used in 1888 till the end of the Spanish regime, and most denominations exist with different colors as they were printed continuously, as needed. Below is a list of Pagos Al Estado stamps that are in my collection plus some that were noted by other stamp journals:

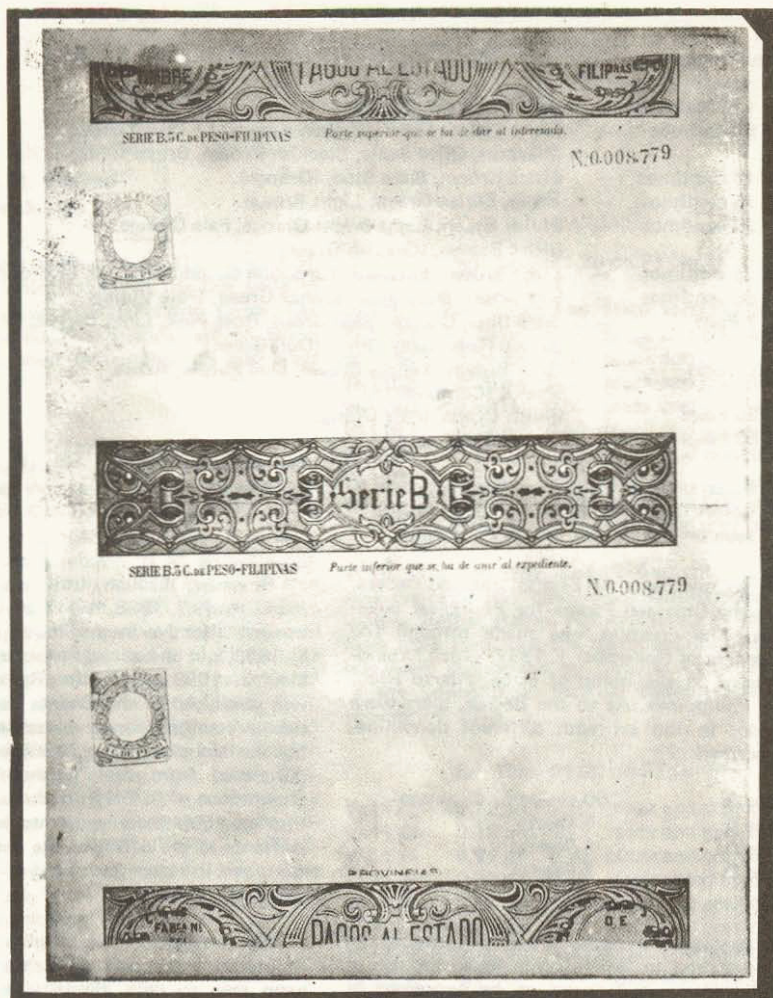


Fig. 115

DON JESUS CACHO COLLECTION UP FOR SALE

We were advised by Richard Wolfers, Inc. that their September 3, 4, and 5, 1980 Auction will offer a splendid showing of Philippine materials from the Don Jesus Cachó collection. For those who are not aware, Don Jesus Cachó's collection was noted for its rarities never seen before including postal history materials from the Spanish-Philippine era, the Revolutionary period, the US Administration and Commonwealth periods, Japanese Occupation and Victory series. This is a rare opportunity for all of us. Interested members/collectors may request for catalogs directly from: Richard Wolfers, Inc., 127 Kearny St., San Francisco, California 94108 USA.

LIST OF KNOWN TO EXIST PAGOS AL ESTADO STAMPED PAPERS OF THE PHILIPPINES

Denominations:	Colors of the stamps:
125 Miliesimas	— Emerald, Venetian Red.
5 Centimos	— Light Yellow Olive, (Yellow Brown),** Dull Yellow, Chestnut, Olive Sepia, Blackish Brown, Bright Rose.
10 Centimos	— Bistre Brown, Slate Blue, (Orange).
15 centimos	— Sepia, Bluish Green, Light Brown.
20 centimos	— Bluish Green, Light Bright Orange, Pale Orange, Bistre Brown, (Grayish Green).
25 centimos	— Light Brown, Emerald, Turquoise Green, (Orange), (Yellow).
50 centimos	— Cinnamon, Slate Blue, Bronze Green, (Pale Violet)
1 Peso	— Slate Blue, Orange, Sage Green, Rose Pink, Light Brown, Brown Rose, Gray Olive, (Dull Green).
5 Pesos	— Gray Brown, Yellow Brown, Dull Purple, Azure, (Pink), (Carmine).
25 Pesos	— Bluish Green, (Pale Orange).
50 Pesos	— Brown Rose.

* Based on Stanley Gibbons Stamp Colour Key.

** Colors in parenthesis are stamped papers seen only with U.S. Military sruchages.

Next to the Pagos Al Estado stamped papers, we have the Stamped Papers for Periodical Subscriptions. The creation was made through the Royal Decree of November 1, 1887, which extended its usage to the island of Cuba, Puerto Rico, and the Philippines. As to the decree, there were four series in the set with different denominations inscribed:

Series A	50 centimos de peseta
Series B	1 Peseta
Series C	3 Pesetas
Series D	5 Pesetas

Presumably, the above mentioned denominations were used in Spain, while those for use in the Philippines are believed to be expressed in Pesos, since the Peso was the monetary unit of the Philippines at that time.

However, through the Royal Decree No. 310, dated April 7, 1888, it was learned that the usage became effective in the Philippines on November 1, 1888, but the actual enforcement was made on May 5, 1889, when the Royal Order No. 310 was published in the Gaceta de Manila. This particular stamped paper served as special warrants for the amount of the subscription which can be purchased from the "estancas" who receives a commission of 0.75% from the sales. It was the rule that the publishers were required to submit the warrants to the office of the Treasury for redemption, and in return, a refund of 74.25% of the face value will be given.

No description can be given as to the format of the said stamped papers since no specimen have been seen to date. Perhaps because of the high percentage of refund that none have been saved.

ANNOUNCEMENT

WE ARE CURRENTLY PREPARING AN ARTICLE AND A CHECK LIST OF ALL KNOWN EFO's (Errors, Freaks and Oddities) OF THE REPUBLIC ISSUES (1946 to date). IT IS REQUESTED THAT THOSE WHO COLLECT THIS AREA OF PHILIPPINE PHILATELY SEND A LIST TO YOUR EDITOR FOR COMPILATION. THANK YOU. SALAMAT PO.