

SPANISH PHILIPPINES REVENUES
Update and Additions to the Existing Catalogs
by Donald L. Duston

"SPAIN REVENUES" by Paulo Barata, is the latest catalog listing the Spanish Philippines issues. Released in 1990, it is a very basic listing priced in US dollars. The pricing is apparently based on the 1915 Forbin which used the Gold franc at about 50¢ US per franc. In the writer's opinion, this understates the value for many of the lower and moderately priced stamps. Unfortunately, the listing departs from the other catalogs collectors have been used to in the arrangement of the listings for no apparent reason except for the convenience of the editor. For example, the Recibos stamps are listed along with the Derechos de Firma stamps under the heading, **Documentary**. This is an inconvenience for those who have set up their collections based on the Warren or Forbin catalogs.

The other two major catalogs used to identify and collect these issues are Forbin's "CATALOGUE de TIMBRE-FISCAUX" 1915 edition, covering worldwide revenues, and Arnold Warren's "FISCAL STAMPS OF THE PHILIPPINES: Handbook-Catalog, 1856 to date" published serially in the American Philatelist in 1967-68. The Warren catalog contains a great deal of commentary as well as specialized listings, and is still considered the primary listing of the Philippines revenues (Spanish-US-Republic). Consensus is that current pricing should be 5 to 10 times the Warren prices, although prices can vary due to scarcity or remainder stocks for particular issues or individual stamps.

TABLE OF CONTENTS

Vol. XV No. 4	Fourth Quarter, 1992
Spanish Philippines Revenues	
Update and Additions to the Existing Catalogs (Donald L. Duston)	Page 1
Types of U.S. Military Postal Station Markings of the Philippine Islands	
(Col. George S. Goodale)	Page 7
Small 'Doc' WWII Usage	
(Douglas K. Lehmann)	Page 16
Postal Savings Bank Thrift Slogans	
(Eugene A. Garrett)	Page 19

There are a number of other early catalogs, all mentioned by Warren, but most are not available to the majority of collectors. A group of collectors is gathering information with the hope of producing a new catalog to update Warren, but this appears to be a long way off. In the meantime, this write-up will address new information on the Spanish issues, and Douglas Lehmann will attempt to correlate and make available similar write-ups on the US and Republic issues.

Revenue Stamped Paper issued during the Spanish era is another field which will not be covered here. Michael Murray of St. Augustine Florida is working on a listing of these issues. Anyone who can supply new information on any facet of the Philippine revenues is encouraged to contact the writer, Donald Duston, 1314 25th Street, Peru, IL 61354 USA. Correspondence is welcome.

The following is based on new additions to the **Warren Catalog** with comments, as appropriate, concerning the Forbin or Barata catalog listings. All new items said to "exist" are in the writer's collection.

Spanish Colonies-Derechos Judicial

These stamps were issued for use in Cuba, Porto Rico and the Philippines. Only values up to 5 reals are presumed to have been used in the Philippines.

William McP. Jones, in his "PRICED CATALOG OF THE REVENUE STAMPS OF CUBA", 1990, assigns basic numbers to a number of values/colors not included in the other catalogs, and sub-numbers to a large number of shade/paper color varieties. The additional basic numbers are for 1/2r grey, 1r lilac brown, 2r brown, 5r brown, and 10r brown. All of these can probably be considered shades of black or violet, although the copies seen are definitely a brown color. Jones lists the 100r yellow green with double impression, and the writer has the 5r pale rose with double impression (used).

Of this issue, the stamps included on most collectors' want lists are the 2r violet, 5r black, 10r pink, and 10r green.

Derechos de Firma (Listed by Barata under Documentary)

Handstamped "HABILITADO/POR LA/NACION" - Although fake handstamps are found on the Judicial issues with this overprint, none has been reported on the Derechos de Firma stamps.

These handstamps are found in various positions, with the normal position assumed to be horizontal.

40c (W-41/F-9/B-10) exists reading down

4e (W-43/F-11/B-12) exists reading up

10 e (W-44/F-12/B-13) exists inverted

On most want lists are the handstamped overprints on the 1p blue imperf (W-41), 2e brown (W-42), and the 4e carmine (W-43).

The 40c Isabela issue (W-45/F-13/B-14) is found in a wide range of shades from tan to yellow brown to dark brown to violet brown.

Coat of Arms issue

The 200m blue and the 1p green imperforate stamps (W51a,53a) are not listed by Barata.

The 2p is listed in all three catalogs in ultramarine. This stamp exists in pale ultramarine and bright, bluish ultramarine. It also exists in dark blue.

A single counterfeit copy of the 2p in light blue was found. It was cancelled in Manila, is poorly printed, and has "out of square" perforations. Many details differ including the "S" in "PESOS" and the "D" of "DERECHOS".

A constant plate fault occurs on some values of the 1891-96 series. The fault is a break in the bottom right frameline of the upper panel. The fault exists in various states, extending in some cases, to the center of the stamp. A multiple had this fault on all copies. The 20c blue, 2p ultra, and 5p Lake have been seen with this fault (W-77, 79, 80). Fig. 1.

The hard to find stamps are the 10p red and the 20p blue. Both are rare.

Overprinted "HABILITADO/PARA/UN PESO"

General note regarding handstamped overprints: There are two types of double overprint. In one instance, the handstamp "bounces" when being applied causing a doubling of only parts of the impression. This is called a "kiss" double, and is referred here as "handstamp doubled": a variety, but not one that should be given catalog listing. The other type is when the handstamp is applied twice so that the entire

Derechos de Firma



W-47
Constant Plate Fault
Figure 1



W-72
Type 1 **Type 2**
Figure 2

impression appears twice. This is referred to here as “double overprint” and they are much scarcer than the “kiss” double.

The 1p and 5p blue (**W-60/F-28/B-48**) are found with “UN PESO” or “HABILITADO” doubled. Not uncommon.

The “UN REAL” green overprint on 5p blue (**W-61/B-47**) is missing from most collections.

This same overprint, in violet, is found on the 12 4/8c slate Judicial (**W-97**). It is not listed in any catalog, and no information has been presented to date. It may be an un-issued stamp or a fake overprint.

Overprinted “HABILITADO/1 PESO/PARA DERECHOS DE FIRMA” IN DOUBLE OVAL ON 2 4/8 postal, overprint magenta/violet (W-72/F-37/B-56)

This overprint exists in two types, each on both retouches of the base stamp. Fig. 2

TYPE 1 - Oval is 18 1/2 x 21mm: “1” has large serif, angling out; “PESO” is 2 1/2mm high, other letters are 2mm high; “S” is rounded.

TYPE 2 - Oval is 19 x 21 1/2mm; “1” has small serif, angling down; “PESO” is 3mm high; other letters are 2 1/2mm high; “S” is square.

Type 1 on the 1st retouch, and both Type 2 stamps are scarcer.

Barata also lists this overprint in black and with a moderate catalog value of \$2.50. The black overprint has not otherwise been reported

or seen.

JUDICIAL/JUSTICE

Handstamp Overprint "HABILITADO/POR LA NACION - On Coat of Arms type.

These overprints on the judicial issue also exist in various positions, and fake overprints exist. Normal position is horizontal. Other positions reported or seen are as follows:

1/2p blue Not seen. a scarce stamp (?).
1p black Up; Down; Inverted; Double Overprint (Warren)
2p red Up; Down; also per Warren Double Overprint; Inverted; and Double Inverted.
A fake overprint (down) exists.

Barata lists the 1p orange which may not exist. Has anyone seen it?

Same overprint on Seated Justice type.

1/2r blue Up; Inverted; Diagonal Up; also with fake overprint (up).
5p red Exists with fake overprint, horizontal.

It is questionable whether the 5 real brown on buff (W-29) was ever used in the Philippines with this overprint. However, the writer has a copy with apparently genuine handstamp overprint, reading up. This stamp also exists with the fake overprint reading horizontally. Fig. 3

The fake overprint is easily identified by the very clear, sharp printing and the size of the 1st "A" in "HABILITADO" which is much smaller



on W-29 Judicial
Genuine (?) Fake
Figure 3

than the "H" and "B" on either side. Fig. 4

New Coat of Arms design (Warren Nos. 91-102/Barata Nos. 11-27)

These issues exist in many shades and some copies are found on buff paper. Seen on the buff are the 10c bistre, perf and imperf; 1r green; and 5r red.

Two of these stamps appear to be much scarcer than the catalog values would indicate. They are the 1r green imperf (**W-93a/F-12a/B-18**) and the 1p bistre (**W-100/F-19/B-25**). The 5p myrtle is also scarce.

See prior comment under Derechos de Firma concerning the 12 1/2c de P Judicial with unlisted overprint.

General note on multiple prints - Some of the Judicial stamps, as well as Giros and others, exist with multiple impressions; double printing, one inverted; Judicial stamps with impression of postals, etc. Although collectible, these should not be given catalog status but should be regarded as what they are, printer's waste.

GIRO/DRAFTS

1860 issue green, value with serifs.

Warren lists the 3p value with and without a white space around the "3" (**W-108, 108a**). The writer has seen this value only with the white space, sometimes only a thin white box. Has anyone seen this stamp without the box? It appears on most want lists.

W-214 5c vermilion with "HABILITADO" overprint. A pair was reported with three overprints, one straddling the center of the pair.

Handstamp overprint on 5p blue imperf

This handstamp reads either up or down. The known positions are as follows:

20c on 5p not seen, scarcer than indicated (?).

Reading Down - 75c on 5p, 1.50 on 5p, 3p on 5p

Reading Up - 2.25p on 5p, 3p on 5p

Same on Judicial

The 3.75 overprint exists in both a purple and a blue.

Same on 2 4/8 ultramarine postal (All copies seen are on the 2nd retouch).

Warren lists the 20c value with both blue and ultramarine overprint. Forbin lists only ultramarine, and Barata only blue. The 20c, 40c and 1.50 values all exist with both of these colors.

The 20c with blue overprint exists with two settings of the value. One setting has the \$ sign spaced away from the "0" the same as on the 40c. The other setting has the \$ sign close to the "0". The close setting exists on the blue, ultramarine and violet overprint.

The 20c and 40c exists with the overprint in violet.

The 40c and 1.50 exist with the overprint double.

A pair of the 40c exists with one stamp reading "\$0" ('40 missing).

Barata lists the 1.50 with red overprint, also. All the red overprints appear to be scarcer than the catalog values indicate (\$2.50-5.00). No one seems to have them (or have seen them?).

Barata does not list the 1893 ultramarine issue separately from the 1888 dark blue issue, as Warren and Forbin did. The problem is that although the colors are distinctive, both shades have been reported with cancels reading both years. (The ultras are more often found dated 1892 than 1893).

A single copy of the 50c dark blue has been found with a broad white band around the "50", similar to the 3p green value of the 1860 issue.

Warren lists counterfeit 50c and 5p dark blue stamps. On the 5p counterfeit, the last "S" of "PESOS" is slanted right, and the left leg of the "A" in "FILIPINAS" is vertical instead of angling left as on the genuine. The perforation is 15 instead of 14 and the perforation holes are irregular. See comment on the carmine counterfeits below.

All copies of the 50p imperf (**W144a/F-38a/B-44**) seen and reported, have a cancel of multiple horizontal lines of varying width. It is reported that this is a remainder cancel, only used in Spain. The stamp



Counterfeit Giro Stamps
Figure 5



Thin "O" Wide "O"
W-247
Figure 6

is probably either a Specimen or unissued remainder. Has anyone seen this stamp uncanceled or genuinely used, or on document?

Counterfeits of the 50c and 5p carmine values also exist. These are a dull, faded reddish color. The 5p is identical to the 5p dark blue described above. On the 50c, the 2nd "T" of "FILIPINAS" tilts sharply to the left and the tops of the "T" and "N" are connected. It can be assumed that the 50c dark blue is identical. All the counterfeits seen have been used. Fig. 5

Except for the 5c and 15c values, all the vermilion issue is scarce to rare, and are missing in most collections. The 5c and the 6p exist in orange. Possibly other values do, also.

Habilitado handstamp on the vermilion issue (W-214/F-108-9/B-105-6-7)

A lot of questioning has gone on about a violet handstamp on the 5c value. Barata lists it with violet handstamp, but neither Warren or Forbin did. The writer has examined a quantity of these stamps and has come to a conclusion that is put forth as follows:

It is my opinion that the normal black ink, or the ink pad, was contaminated by a very soluble purple ink. This purple ink migrated out from under the black handstamp leaving small blotches of the purple alongside the black lines and letters of the overprint. The purple ink also penetrated through the stamp and can be seen on the back, even when not visible on the front. This purple is only seen on unused stamps, probably all handstamped at the same time. The "violet" copies examined (more than a dozen), **all have** some part of the handstamp in true black, indicating contamination.

(to be continued...)