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SPANISH PHILIPPINES REVENUES
Update and Additions to the Existing Catalogs

by Donald L. Duston



Figure 4
Fake Overprint

(see previous issue text for Figure 4)

The 5c value exists with the handstamp partially doubled, the 30c with double overprint.

Resellado para 1898-99 Handstamp

The 5c value does exist with this overprint (**B-129**), but it is not listed Warren or Forbin. All these stamps are scarce to rare in spite of moderate catalog values (\$2.50-\$10.00). Can anyone supply these?

The writer has a copy of the 1860 40c green Giro with two postal handstamps, one over the other, and with a mss cancel. The two circular surcharges are a black "HABILITADO/pA CORREITOS/DOS RLES" and a similar red surcharge "DE UN REAL" (Both surcharges listed in the postal catalogs). Can anyone supply an explanation?

PASSPORTS-Barata lists a 20c on 250 mil ultramarine, overprint yellow (?).

RECARGO DE CEDULAS - Listed by Barata under "MISCELLANEOUS TAXES - Identification Documents."

Warren mentions a 1p25c blue Derechos de Firma stamp (**W-91**) with black overprint "Impuesto Cedula" (Poll Tax), and doubted it's authenticity.

RECIBOS y CUENTAS (Listed by Barata under "Documentary")

1/8c green Impressos with oval handstamp (W-257/F-4/B-58)

This handstamp exists with two sizes of "0" in "10". One has a tall, thin "0" with square sides. the stamp is on white paper. the other has a fatter, oval "0" and is on yellowish paper. The differences are very noticeable when compared. Fig. 6 (*previous issue*)

This stamp exists with double overprint (thin "0").

The handstamp on the 200m green Derechos exists with a constant fault in the handstamp. There is a projection or blob at the top of the "I" in "RECIBOS".

Warren mentions a doubtful overprint in blue "HABILITADO/PARA/UN REAL" on the 10c rose value.

A block of four of the 2c postage stamp of 1892 (Scott #145) exists on piece of invoice with a red company cancel. Warren commented on this item "a rare usage showing revenue use of postage stamps" and surmised that an additional 2c stamp was also included to make up the 10c Receipts and Accounts tax rate.

TIMBRE MOVIL ESPECIAL (Listed by Barata under Documentary)

The two stamps are listed with the "RESELLADO PARA 1898-99" handstamp (W-268-9/N-62-63) scarcer than Barata's catalog value would suggest (\$5.00). Can anyone supply?

SELLO/IMPRESSED DUTY

Remainders are available of most values of the 1898 issue, making the catalog values incorrect. The Barata CV of the 10p and 20p at \$25.00 should be cut in half, and the others somewhat reduced. The exception is the 3p pink which is underpriced at \$10.00. Except for these three values, 5x Warren seems about right.

Barata lists, under "Miscellaneous Taxes - Affidavits", an 8c emerald with catalog value of \$10.00. The writer believes this is the Aguiando "Certificate" stamp, which is not a revenue and is rather common.

COLEGIO DE NOTARIAL DE MANILA - A photo of an 1896 Manila Colegio Notarial stamp was received, one peso black, unlisted by Barata, but similar to his 1877 Madrid issue (Barata #199). This is the first colegio stamp reported for the Philippines. Fig 7



Figure 7
Colegio Notarial de Manila

RECARGO de CONSUMOS

HANDSTAMP ON JUDICIAL - OTHER THAN THE \$0'11 2/8" and the \$0'17 4/8" values, the others are missing from most collections.

HANDSTAMP ON GIRO - The \$0-10 on 75c and on 1.50 are found with remainder cancels, and with such, are more common than the catalog prices indicate. All the other values are rare and missing from most collections.

HANDSTAMP ON THE 20c lilac TELEGRAPH (other than the \$0.02 4/8 surcharge)

Forbin lists a 11 2/8 value (F-33), Warren lists a 17 4/8 value (W-311), Barata lists both values (B-47,48). Can anyone verify the existence of either or both?

NEW VALUE

A completely new value was reported. \$0.17 4/8 on the 10c lilac telegraph stamp. This would take the catalog number W-310A.

Pair, one without overprint ADD:
W-298d \$0.02 4/8 on 2c blue postal
W-310d \$0.10 4/8 on 20c lilac telegraph

The above from the collection of John Evraets.

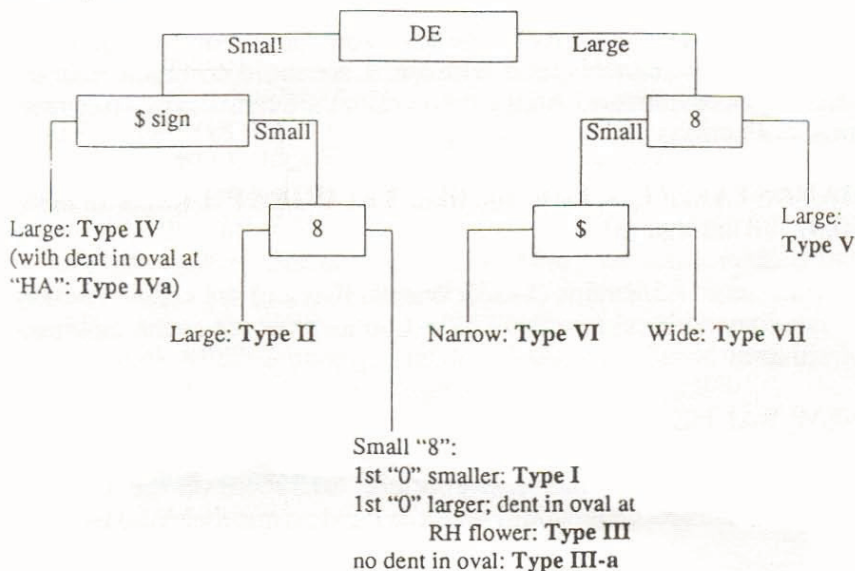
“\$0’02 4/8 surcharge on Postals/Telegraphs

In addition to the varieties listed by Warren, Add: 50m ochre postal (**W-294**) Type I overprint inverted, in pair with normal Type III overprint. Add: 10c green Telegraph (**W-305**) pair, one without overprint.

Separating the various types of this issue has always been very difficult. Following is the writer’s attempt to bring some order to this effort. Hopefully, it will be more helpful than confusing. As noted, Type VIII has not been seen. Can anyone supply a copy or a photo?

Finally, all the collectors of these issues would appreciate knowing where they can purchase (or trade for) stamps needed to complete their collections, particularly those noted as missing most often. Anyone with any of this material to sell or trade is encouraged to notify the writer, who will pass on the information.

Summary Chart



SPANISH PHILIPPINES - RECARGO DE CONSUMOS

Overprint Types - \$0'02 4/8 Surcharge

- Type
- I Small "DE"; space between "DE" and the "O" of RECARGO and "C" of CONSUMOS; small \$ sign and numerals; small "8" in 4/8"; 1st "0" is smaller than the second and more rounded in shape; 2nd "0" has square sides; the "0"s tilt together at the top; the "2" has a short base; the "8" is away from the base of the "2"; the inner oval is small (9.5mm wide).
- II As Type I (small "DE", \$ and oval) but "8" large; the zeros are both square; the "2" has a longer base; there is usually a break in the outer oval at "DO" of HABILITADO.
- IIa As Type II but no break in outer oval (early state).
- III Similar to Type I (small "DE", \$, 8 and oval). The first "O" is slightly larger; the "2" is parallel to the "0" and has a longer base; there is usually a dent in the outer oval at the right flower.
- IIIa As Type III but without the dent (early state).
- IV Small "DE" (as Types I-III); \$ sign is wider and spaced away from the first "0"; larger figures of value; large "8" close to the "2"; inner oval is larger (10mm wide); high apostrophe between the "0"s.
- IVa As Type IV but with a small dent in the outer oval at "HA" of HABILITADO. Note: On some copies of Type IV the two zeros are tilted together at the top.
- V Large "DE"; "D" is very close to the "O" of RECARGO; \$ sign is wider; large inner oval; large "8" spaced close to the "2"; there is a dent at "RE" of RECARGO.
- VI Large "DE"; lettering between ovals is larger than the other types; round, fat "0"s; tall, narrow \$ sign. Type VI seen only on W-306 (10c lilac telegraph).
- VII Similar to Type V (large "DE", wide \$ sign) but the "8" is small and close to the "2"; the inner oval is small; the apostrophe is high over the 2nd "0".
- VIII Similar to Type I; large inner oval; small "8". The diagonal line in 4/8 is much longer and extends downwards, slightly below the base of the "2"; "O" and "D" of HABILITADO are further apart; "RECARGO" and "HABILITADO" are closer to the outer oval.
- Note: The writer has not seen this type which is described by Warren and listed on W-295 only (1c grey green postal).

The various differentiating features in these handstamps are listed below. The first three characteristics may be used to identify the types, and the others to verify the identification.

Small "DE"	Short, wide "D"; wide spacing between words ...RGODECON... and around the flowers: Types I, II, III, IV?, VIII?
Large "DE"	Tall, thin "D" closely spaced to the "O" and "C"; Types V, VI, VII
\$ sign size	Narrow: 1.5x2.5mm with round loops; Types I, II, III?, VIII? Wider" 1.5x2.5mm with square loops; Types IV, V, VII
Small "8"	Narrow and tall: 1.5x3mm; Type VI
Large "8"	Very narrow; Types I, III, VI, VII?, VIII?
Size of inner oval	Round bowls, quite apparent when compared with small "8": Types II, V
Lettering between ovals	Small: 9.5mm across at value; space between ovals is 4mm measured at the second 'I' of HABILITADO; Types I, II, III, VI, VII?, VIII? Large: 10mm across centre, 3.5mm between ovals; Types IV, V
Size of numerals	1.75mm high; the "C"s and "S"s are rounded: Types all bar VI 2mm high; the "C"s are more oval and "S"s more square: Type VI
Shape of zeros	Small figures of value: Types I, II, III?, VIII? Larger figures of value: Types IV, V, VI, VII Type VI: Round and fat Other Types; more or less square sides, either narrow or wider; the first "0" of Type I is more rounded than the 2nd "0"
Apostrophes	The position and angle of apostrophes may be used to verify types but only by comparison.