

W-273	F- 4	I-333	40c Dark blue (Sello 9) .....	.60	F
W-274	F- 5	I-334	50c Carmine (Sello 8) .....	.40	F
W-275	F- 6	I-335	1p Pearl gray (Sello 7) .....	.50	F
W-276	F- 7	I-336	2p Ultramarine (Sello 6) .....	.30	F
W-277	F- 8	I-337	3p Orange (Sello 5) .....	.60	F
W-278	F- 9	I-338	5p Violet (Sello 4) .....	.40	F
W-279	F-10	I-339	10p Olive yellow (Sello 3)	1.00	F
W-280	F-11	I-340	15p Rose (Sello 2)	1.50	F
W-281	F-12	I-341	20p Greenish black (Sello 1)	1.50	F

1898. 47mm x 28mm. Imperf. Arms of Spain surmounted by a Royal Crown at left; Justice seated at right. Dated 1898-1899. (Figure 34)

W-282	F-13	I-342	25c Claret (Sello 10) .....	.12	F
W-283	F-14	I-343	40c Dark blue (Sello 9) .....	.50	F
W-284	F-15	I-344	50c Yellow brown (Sello 8) .....	.40	F
W-285	F-16	I-345	1p Gray purple (Sello 7) .....	.40	F
W-286	F-17	I-346	2p Light brown (Sello 6) .....	.70	F
W-287	F-18	I-347	3p Dark rose (Sello 5)	2.00	F
W-288	F-19	I-348	5p Slate (Sello 4)	1.00	F
W-289	F-20	I-349	10p Orange (Sello 3)	3.00	F
W-290	F-21	I-350	15p Red brown (Sello 2)	1.50	F
W-291	F-22	I-351	20p Light purple (Sello 1)	5.00	F

1898-99. Sello stamp of 1898 overprinted in black *RESELLADO PARA 1898-99* within a rectangle. (Figure 35)

W-292	F-23		50c Yellow brown (Sello 8)	3.60	F
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NOTE: No specific use was provided in 1888 for the 5c and 10c denominations of the imperforate stamps labeled *Sello*. The 25c, 40c and 50c denominations were used on customs documents. The denominations from 1p to 20p were intended for use on insurance policies, stock certificates, clearing house certificates and other commercial documents. But in 1886 a Royal Decree gave business firms the privilege of having the *Sello* (Stamp) printed directly upon their own stationery. As a result the adhesive stamps of denominations for 1p upward found little use. In 1889, when the supply of *Derechos de Firma* stamps and of 10c Giro stamps became exhausted, the use of adhesive stamps labeled *Sello* as a substitute was authorized. Effective Jan. 1, 1898, *Derechos de Firma* and *Pasapartes* stamps were abolished and were replaced by the adhesive stamps labeled *Sello*.

The adhesive stamps labeled *Sello* were of the same denominations, colors and design as the stamps printed on the *Papel Sellado* (Documentary Stamped Paper). But on the *Papel Sellado* the coat of arms was embossed, whereas on the adhesive stamp the coat of arms was printed.

The adhesive stamp labeled *Sello* and overprinted *Resellado Para 1898-99* was issued for the Spanish Administration of Zamboanga, which survived for about nine months after the surrender of Manila in August, 1898.

(I) Recargo de Consumos (Surtax for Consumption)

During the first semester of 1888, various stamps overprinted *Recargo de Consumos* (Surtax for Consumption) were affixed to the *Cedulas Personales* (Poll Tax Receipts) and the *Patentes de Captacion* (Poll Tax Certificates of Chinese) in payment of a tax on consumption of tobacco which was collected as a surtax of five percent on the cost of *Cedulas Personales* and *Patentes de Captacion*. Slightly more than 1,000,000 of these stamps, of various denominations, were used for this fiscal purpose. The use of these stamps for revenue purposes was discontinued on July 1, 1888, because new forms for the *Cedulas Personales* and for the *Patentes de Captacion* had been received which included the five percent surtax in the price printed on the face of each *Cedula Personal* and *Patente de Captacion*. The use of the remainder of the *Recargo de Consumos* stamps for postal and telegraph purposes was authorized from Jan. 29, 1889, to August 1, 1889. Specimens of these stamps bearing cancellations indicating revenue use are rather scarce.

Types of the *RECARGO DE CONSUMOS* overprint. "*Postal Issues of the Philippines*" (J. M. Bartels Co., 1912), by Major F. L. Palmer, states that, with the exception of the 2 4/8c, there is only one known type of the overprint for each denomination. Of the 2 4/8c denomination Major Palmer described six types which are known to be genuine, as follows:

"Type I. Small DE with wide space separating it from words preceding and following; tall narrow 2, usually with very short tail; very small figures in 4/8, especially the 8; the first 0 of 0'02 4/8 seems shorter and more rounded than the second, which is taller and narrower."

"Type II. Like types I and III, except that the DE seems slightly smaller, 8 of 4/8 is markedly larger, there is usually a break in the outer oval line opposite DO of *Habilitado*, and the apostrophe before the second 0 in the value nearly touches the 0; H and D of *Habilitado* are notably narrower than in preceding types."

"Type III. Like type I, except that 2 (of \$0'02 4/8) usually has longer tail, and the first 0 is taller and narrower than the second; and has narrow U in *Consumos*. Usually also, there is a dent in the outer oval line opposite the flower at lower right."

"Type IV. Like types I and II, except that DE seems slightly larger, numerals of value are larger and broader; 4/8 as in type III, but closer to 2. The comma (or accent) between the two zeros is very high."

"Type V. All lettering between oval lines is larger than in preceding types; DE is larger than before, and is closer to words preceding and following; marked dent in outer oval at left, opposite RE of *Recargo*; all numerals in value are large and broad. Due to blurred printing or injury to the die, the 8 of 4/8 often appears to be a 3, making value read \$0'02 4/3."

"Type VI. Like type V, except that DE is larger and notably closer to C of *Consumos*, numerals of value are taller and broader, 4/8 is close to 2, and also close to inner oval line."

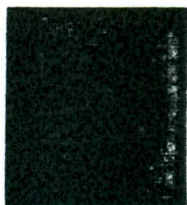


Figure 36



Figure 37

In addition to the six types described by Palmer, there are at least two other types which may be genuine. These are described as follows:

Type VII. Like type VI, distance between inner and outer oval lines is 4mm; like types V, and VI, DE is large and close to the words preceding and following; but, except DE, the letters between the oval lines are smaller than in type VI; the 4 and 8 of 4/8 are much smaller than in Type VI.

Type VIII. Like type I, distance between inner and outer oval lines is 3.5mm; like type I, numerals of 4/8 are very small; but diagonal line between 4 and 8 is much longer than in type I and extends downward slightly below tail of 2; O and D of *Habilitado* are farther apart than in type I; *Recargo* and *Habilitado* are closer to outer oval line than in type I.

1888. Postage stamps of 1880-88, Telegraph stamps of 1888, *Derecho Judicial* stamps of 1866 and 1882, *Giro* stamps of 1880, and *Recargo de Cédulas Personales* stamp of 1888, overprinted in black *RECARGO DE CONSUMOS HABILITADO* with new values. Six or more types of the 2 4/8c overprint as described above. One type for each of the higher denominations. (Figures 36 and 37)

1. ON POSTAGE STAMPS OF 1880-88

Catalogue Numbers	Description	M. Galvez's Catalogue Value	
		Unused	Used
W-293 F-16 G- 1 P-144	\$0.02 4/8 on 1/8c Green (I, II, III, IV, V, VI)	.04	.07
W-294 F-17 G- 2 P-142	\$0.02 4/8 on 50m Light Ochre (III, V)	.07	.39
W-295 F-18 G- 3 P-138	\$0.02 4/8 on 1c Gray-green (I to V and VIII)	.35	.42
W-296 F-19 G- 4 P-139	\$0.02 4/8 on 2c Rose (I, II, V)	.04	.10
W-297 F-20 G- 5 P-140A	\$0.02 4/8 on 2 4/8 Blue, 1st retouch (VI)	4.20	4.90
W-298 F-20 G- 6 P-140	\$0.02 4/8 on 2 4/8c Blue, 2nd retouch (I to VII)	.07	.14
W-299 F-21 G- 7 P-141	\$0.02 4/8 on 5c Gray (I, II, IV, V, VI)	.08	.18
W-300 F-22 G- 8 P-143	\$0.02 4/8 on 12 4/8c Salmon rose (I, IV, V, VI)	1.40	1.75
<i>Inverted Overprint</i>			
W-294a G- 2i P-142a	\$0.02 4/8 on 50m Light Ochre (III)	1.75	2.10
W-295a P-138a	\$0.02 4/8 on 1c Gray-green	—	—
W-296a G- 4i P-139a	\$0.02 4/8 on 2c Rose (V)	1.75	2.10
W-298a G- 6i P-140a	\$0.02 4/8 on 2 4/8c Blue, 2nd retouch (VI)	2.10	2.45
W-299a G- 7i	\$0.02 4/8 on 5c Gray	2.80	3.50
<i>Double Overprint</i>			
W-293b G- 1d P-144b	\$0.02 4/8 on 1/8c Green (IV, VI)	1.40	1.75
W-294b G- 2d P-142b	\$0.02 4/8 on 50m Light ochre (III)	2.80	3.15
W-295b G- 3d P-138b	\$0.02 4/8 on 1c Gray (I)	2.10	2.45
W-296b G- 4d P-139b	\$0.02 4/8 on 2c Rose (V)	2.80	3.15
W-298b G- 6d P-140b	\$0.02 4/8 on 2 4/8c Blue, 2nd retouch (I, VI)	2.10	2.45
W-299b G- 7d P-141a	\$0.02 4/8 on 5c Gray (IV)	2.45	2.80
W-300b G- 8d P-143a	\$0.02 4/8 on 12 4/8c Salmon rose	4.80	5.50
<i>Double Overprint, One Inverted</i>			
W-295c G- 3da P-138c	\$0.02 4/8 on 1c Gray Green (I)	2.80	3.15
<i>Pair, One Without Overprint</i>			
W-293d G- 1p P-144a	\$0.02 4/8 on 1/8c+1/8c Green (IV)	3.50	4.90
W-294d G- 2p	\$0.02 4/8 on 50m+50m Light Ochre	3.50	4.90
W-295d P-138d	\$0.02 4/8 on 1c+1c Gray-green	—	—
W-299d G- 7p	\$0.02 4/8 on 5c+5c Gray	7.00	10.50
W-300d G- 8p	\$0.02 4/8 on 12 4/8c+12 4/8c Salmon rose	9.80	12.60

2. ON TELEGRAPH STAMPS OF 1888

Catalogue Numbers				Description	M. Galvez's	
					Catalogue Value	Used
W-301	F-23	G-9	P-145	\$0.02 4/8 on 1c Bistre (II, IV, V, VI)	.56	.70
W-302	F-24	G-10	P-146	\$0.02 4/8 on 2c Carmine (IV, V)	.70	1.05
W-303	F-25	G-11	P-147	\$0.02 4/8 on 2 4/8c Brown (I, II, IV, V, VII)	.05	.11
W-304	F-26	G-12	P-148	\$0.02 4/8 on 5c Blue (II, III, IV, V)	.05	.11
W-305	F-27	G-13	P-150	\$0.02 4/8 on 10c Green (I, II, IV, V)	.11	.28
W-306	F-28	G-14	P-149	\$0.02 4/8 on 10c Lilac (I, II, V, VI)	.42	1.40
W-307	F-29	G-15	P-151	\$0.02 4/8 on 20c Lilac (I, II, V, VI)	.21	.18
W-308	F-30	G-16	P-152	\$0.05 on 20c Lilac	.35	.46
W-309	F-31	G-17	P-153	\$0.07 4/8 on 20c Lilac	10.50	10.50
W-310	F-32	G-18	P-154	\$0.10 on 20c Lilac	.25	.42
W-311	F-33	G-19	P-155	\$0.17 4/8 on 20c Lilac	14.00	17.50
<i>Inverted Overprint</i>						
W-303a	G-11i			\$0.02 4/8 on 2 4/8c Brown	3.50	4.20
W-304a	G-12i P-148a			\$0.02 4/8 on 5c Blue	2.10	2.80
W-306a	G-14i			\$0.02 4/8 on 10c Lilac	7.00	8.40
W-308a	P-152a			\$0.05 on 20c Lilac	—	—
<i>Double Overprint</i>						
W-301b	G-9d	P-145a		\$0.02 4/8 on 1c Bistre (VI)	10.50	10.50
W-303b	G-11d	P-147a		\$0.02 4/8 on 2 4/8c Brown (IV)	3.50	4.20
W-304b	G-12d	P-148b		\$0.02 4/8 on 5c Blue (IV)	3.50	4.20
W-305b	P-150a			\$0.02 4/8 on 10c Green (IV)	—	—
W-306b	G-14d	P-149a		\$0.02 4/8 on 10c Lilac (I, II)	5.60	6.30
W-307b	G-15d	P-151a		\$0.02 4/8 on 20c Lilac (II, VI)	4.20	4.20
W-308b	P-152b			\$0.05 on 20c Lilac	—	—
W-309b	P-153a			\$0.07 4/8 on 20c Lilac	—	—
W-310b	P-154a			\$0.10 on 20c Lilac	—	—
<i>Triple Overprint</i>						
W-304c	G-12t	P-148c		\$0.02 4/8 on 5c Blue (IV)	4.90	7.00
<i>Double Inverted Overprint</i>						
W-311d				\$0.17 4/8 on 20c Lilac	—	—

3. ON DERECHO JUDICIAL STAMP OF 1866 (IMPERFORATE)

Catalogue Numbers				Description	M. Galvez's	
					Catalogue Value	Used
W-312	F-1	G-20	P-156	\$0.11 2/8 on 5p Light red	17.50	24.50
W-313	F-2	G-21	P-157	\$0.17 4/8 on 5p Light red	9.10	4.55
<i>Inverted Overprint</i>						
W-313a	G-21i	P-157a		\$0.17 4/8 on 5p Light red	28.00	28.00
<i>Double Overprint</i>						
W-313b	G-21d	P-157b		\$0.17 4/8 on 5p Light red	28.00	28.00
<i>Double Overprint, One Inverted</i>						
W-313c	G-21da	P-157c		\$0.17 4/8 on 5p Light red	28.00	28.00
<i>Pair, One Without Overprint</i>						
W-313d	P-157d			\$0.17 4/8 on 5p Light Red	—	—

4. ON DERECHO JUDICIAL STAMP OF 1882

Catalogue Numbers				Description	M. Galvez's	
					Catalogue Value	Used
<i>Black Overprint</i>						
W-314	P-158			\$0.17 4/8 on 5p Green	—	—
<i>Magenta Overprint</i>						
W-315	G-22	P-158B		\$0.17 4/8 on 5p Green	140.00	140.00