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## DOCUMENTOS DE GIRO

By Douglas K. Lehmann

Documentos de Giro or "documents to circulate money" were used in the Spanish Philippines from about 1836 to 1879.

Mario Que reported this series in our PPN Journal, Jul-Dec 1979. This journal illustrated a mint example and gave the dimensions (8 by 9.75 inches) of the documentary stamped sheet. The article also reported the classes with corresponding rates. For convenience, these are repeated in **Table 1**.

Unpublished reports of Arnold H. Warren indicated this is a very scarce revenue. Warren knew of only one example, which was mint, and illustrated by Mario Que. I now have a copy raising the known copies to two. My copy is used and **Figure 1** shows the stamped portion of the document. The original indicia is for 3 reales for a 2nd class document for amounts between 2,001 and 5,000 reales. The embossed seal to the left of the indicia has Queen Isabel's Coat of Arms, indicated that this was printed in Spain. Both the value and amount range are clearly printed on the circular revenue. The document was hand stamped HABILITADO POR LA NACION or

Class	Amount*	Value*
1	up to 2,000	1.5
2	2,001 - 5,000	3
3	5,001 - 10,000	6
4	10,001 - 20,000	12
5	20,001 - 30,000	18
6	30,001 - 40,000	24
7	40,001 - 50,000	30
8	50,001 - 60,000	36
9	60,001 - 70,000	42
10	70,001 - 80,000	48
11	80,001 - 90,000	54
12	over 90,001	60
* Reales de Plata (each Real = 8 Pesos)		

**TABLE 1.**

validated for the Republic in 1870 but not used then. It was next printed with HABILITADO PARA PAGARE DE 3.a CLASS or validated for Promissory Note of 3rd Class. The series of curved lines below left and to the right/below-right are part of this surcharge. This note is for 1,000 Pesos which equals 8,000 Reals which falls between the proper amount range for a 3rd class document (5,001 to 10,000 reals). Shown is the 20 peso premium in the lower left corner of the document. This equates to an interest rate of 2 percent. Also shown about midway down the document is the date of January 28, 1871. The date is interesting as it comes late in the period of use and no earlier examples have surfaced from the mid 1830s through the end of the 1860s, about 35 years.

I have a copy of the Royal Order of July 17, 1836 translated from the Spanish text by Warren. The original was published on pages 93-94 of *Legislacion de Efectos Timrados* (Manila, 1893). This order applies to taxes for circulation of money (Giro) and the documentary stamped paper for that purpose. Warren translated Article 2 as follows:

“(The stamped paper for) the documents of the *four kinds* referred to which are drawn, either for the interior or for abroad, will be facilitated (i.e., sold) for account of the State only, in proper form (such) that the stamped paper, and all in the same manner as this, will bear the customary **stamp** (sellos) **or seals** (timbres)” [bold added by author.]

The four purposes of this tax were for:

- (1) Bills of Exchange
- (2) Warrants Payable to Order
- (3) Promissory Notes
- (4) Letters of Credit for a Fixed Amount

Note that the surcharge in the **Figure 1** example makes this, and the example Warren examined, valid for (3) above only. Stamped paper for this purpose was supposed to be for ten year periods. To date no evidence can either confirm or deny any period of use. This circular stamp in **Figure 1** is of the type used for *Papel Sellados* (Stamped paper) during the period between 1850 and 1867 (Warren research).

Warren gave no thought to the law in reference to the distinction between stamp and seal. I offer **Figure 2** to show that difference. The two documents are similar in many ways except for the seal versus the stamp. The preprinted information clarifies that this document is for purpose (3), a promissory note. The sum is \$6,000 pesos with a premium of \$60 pesos for a 1 percent interest rate. The document is dated February 24, 1872. Both **Figure 2** and Warren example preprint

N<sup>o</sup> 8543

B. E. F.



\$1.00. -

Habilitado para pagaré de 5.<sup>a</sup> clase.



Pagaré en virtud del presente en liba-  
nla a tres meses de la fecha a la orden  
del Sr. Don Lorenzo Calvo la cantidad de  
mil pesr valor recibido en efectivo para  
operaciones de comercio

Mamba 28 de Enero de 1871



Responde a la orden de los J<sup>tes</sup>  
Directores del Banco Espanol de  
Filipinas sobre el pedido en efectivo.  
Háase al-origina

El Gerente

Premio \$20-

7.ª CLASE.

7.º 9520 - \$ 6000.-  
B. E. F.



Pagaré en virtud del girante en  
Manda a ser me de la p<sup>ta</sup> a la orden de  
y J.º Lorenzo López  
la cantidad de seis mil pesos

Para girar de 40,001 rs. de  
pta. á 509,.... 30 rs. de pta.

valor se cobrará en metálico si ofiere  
certificación de comercio y con la garantía  
de treinta acciones del Banco

Madrid 24 de Febrero de 1872

J.º López

Pagué a la orden de los J.ºs  
Directores del Banco Español de  
Madrid valor recibido en efectivo  
pta. et dupla J.º López

the date as "18\_" leaving speculation that the series was for more than 10 years.

Additional preprinted information show a 7th Class document with the Arms of Spain (shield design surmounted by a mural crown) as the seal. The box below the seal provides the amount range and value for a 7th Class document. Converting \$6,000 pesos to \$48,000 reals confirms the proper use of the document. These items, to me, constitute the requirements for a fiscal stamp. I see both figures as examples of stamped paper satisfying the Royal Order of 1836.

The unanswered question is why both a stamp and seal? Was there any reason where one was preferred over the other? More than three documents are needed to answer these questions. The Royal Order also allows examples to be purchased and the business to imprint their company name on the document. Of the three known examples, none fall into this category. The only theory I can offer is that the seals could be printed in the colonies (here Manila) and the stamps only in Spain. Despite the desire to print everything in Spain, the predicted use and shipping time could never be accurately forecasted in supplying these fiscals to the Philippines. For these reasons, many are surcharged for another two year period for Giro stamps, or another range of use. In any case, both seal and stamp meet the requirements of being a fiscal stamp. When catalog numbers are made for the Philippine stamped documentary revenues, both of these should be included. The author would be interested in knowing of any other examples.

