

State Payment Documentary Stamped Papers

By Douglas K. Lehmann

Spanish authorities issued documentary stamped fiscal paper labeled "Pagos Al Estado" or "State Payments" in 1887. They remained in use until the Americans invaded Manila and even saw revalidated use during the US military occupation. Arnold H. Warren observed 4 entires and 9 cut squares and researched the Spanish laws governing their use. The series is both fascinating and frustrating, as it includes a mystery never solved by Warren. I decided the only way I could solve this mystery was to collect as many varieties as I could. This I did. Now, with 24 entires and 11 cut squares and photocopies of many more, I believe I can solve this mystery.

This special class of stamped papers was ordered December 16, 1878 and then revised on May 16, 1886. The first issue had 10 classes (each with different known values) but no example has ever been seen of this series. The original 1878 order specified the use for fines and restitutions only. This use partially explains the lack of used examples as what criminal would really want to save his copy of his mis-deeds? However, no mint copies survived either and that is unusual for this period. The revised 1886 order changed the rates and extended use to other kinds of taxes. These taxes included ones for diplomas and passports but the predominant use seemed to be for the courts. Most surviving examples are unused.

The 1886 issue also had 10 values but they were not organized into any numbered classes. The values were 5c, 10c, 15c, 20c, 25c, 50c, P1, P5, P25, and P50. Warren speculated it would take time for Spanish authorities to print and ship the documentary papers to satisfy this law. He calculated they would not start within the 1886-87 biennial but wait for the 1888-89 biennial. However, I have an entire used on July 27, 1887 leading me to believe they were in use as early as January 1887. The law allowed for a 2.5c value but no evidence exists that it was printed as tax rates were not that low.

Figure 1 shows a full sheet of the first basic design. These sheets had wavy edges at top and bottom, a fact never explained in the Royal orders. The figure shows three colored borders. The top and bottom wavy border has "PAGOS AL ESTADO" in the middle while the middle border contains a centered series letter. Officials were instructed to cut the sheet into a top and bottom portion after being filled in. There are identical stamps on each portion with the center oval containing an embossed coat of arms. The locations of these stamps vary, being either close to the top inscriptions or lower down. Incorporated into each stamp design is the name JULIA in the lower left corner (see **Figure 5**). Each portion has the identical black serial number. The stamps and borders are of different colors. The bottom portion has the word PROVINCIAS just above the bottom wavy border. The two inscriptions start the same way as in SERIE C.25 C.DE PESO – FILIPINAS or translated as "Series C. 25 centimos de peso – Philippines." The series letter varies document to document and is part of this fiscal's mystery.

The remainder of the inscriptions varies as it denotes the purpose of each half. The top inscription reads "Parte superior que se ha dar al interesado" or "Top part that is to be given to the interested person." The bottom inscription reads "Parte inferior que se ha de unir al expediente" or "Bottom part that is to be attached to the (government) file." I have observed 9 different letter series. These are B, C, D, E, F, G, H, I, and CH. However, during the printing of these over 14 years, the inscription changed, as did its location. **Figure 2** shows this change. The top inscription now reads "Parte superior para entregar al interesado" or "Top part for the interested person." The bottom inscription now reads "Parte inferior para unir al expediente" or "Bottom part joins (government) file." The instructions remain the same but said in fewer words. The inscription fonts are now larger and near the midpoint between borders. All inscription colors are the same as the border color.

There is one more change that happened during printing. When the instructions were in the middle, some sheets added the biennial year of 1898 y 99 (1898 and 1899) to the top inscriptions. **Figure 3** shows this biennial date. The top inscription with series letter and value remained in the same location but some very fancy fonts were sometimes used. These were valid only about 6 months in Manila but longer elsewhere depending on the timing and extension of US Military rule. There was an ordered sequence to these two sheet changes as the following **Table I** shows:

CHANGES TO SHEET FORMAT		
Series Letters Observed	Inscription Location	1898-99 Date
B, C, E, G	Top	No
B, C, D, E, F, G, CH	Middle	No
G, H, I, CH	Middle	Yes

Table I

Table I assists us in solving the mystery that befuddled both Warren and myself. Just exactly what was the purpose of the series letter and in what sequence were they issued? Warren only had access to Series B, E, and G all with the inscription at the top. However, from what he did see, he could correctly conclude that the series letter had nothing to do with the value of the stamp. He also had two series G with the one peso stamp of two colors correctly indicating that series G was issued at least *twice*. He then tried to assign the series letter to either the 7 biennial periods or the 14 single years. That failed to work, so he dropped the 1886-87 biennial year but the 6 biennial periods or 12 single years still did not work. However, he made three errors, two of these errors I also initially made

First he thought the highest letter was S. This, in a way, is an amusing error that I also made. Look at the top part of **Figure 4**. The old-style script version of G does indeed look like an S but it is a G. The giveaway is the series G printed in the center border, reproduced on the bottom part of Figure 4. This block-style G is from the same sheet. This is usually cut in half, so what Warren saw could

have looked like the top third of a block-style S. Warren then tried unsuccessfully to divide 19 series into the numbers I listed above. He came up with two per year or 24 to 26 letter series but doubted his own math but concluded it could be possible.

Warren's second error was assuming the series began with A not B. The best evidence today of this is that when the letter series was repeated, no letter A was used. The series was started three times and no letter A has been found on the second and third time around. The third time the sequence was repeated was in 1898 and if at that time a series A were used, you would think a copy would have shown up by now. My explanation for this is that Series A was either used or reserved for the 1878 to 1885 design series that has never been found. Apparently, using series letters was an experiment to get around using dated biennial stocks past their intended use while at the same time issuing newer designs that prevented the temptation of counterfeiting older ones. However, in this test, more than one design could be used in a biennial period but issued in an even increasing letter sequence. I cannot prove this theory but it sure avoided revalidating older issues to make them available for newer years.

The third error should have been evident to Warren since he was fluent in Spanish (I am not). For those with knowledge of Spanish, please excuse the following elementary explanation that is needed for those of us who do not. The Spanish alphabet has three independent consonants making 29 letters in their alphabet. The language used CH that follows C, LL that follows L, and Ñ that follows N. So when Warren tried to use 19 series from A to S, he should have used 22. However, in his defense, he never saw series CH that I now have. When I had a series CH in my possession, I quickly placed it at the end of my list as in Table I. I even had a rationale for putting it last. I decided that CH could be pronounced as J and this made perfect sense to me then (and very silly now), as the last single letter known was the letter I. I have a Spanish-English dictionary that finally helped me find the error of my ways. In my Spanish-English dictionary, there are 75 pages of words starting with CA through CZ less CH followed by 6 pages of words starting with CH. Once I put CH in its proper sequence the mystery was nearly solved.

Table II shows the results of my analysis. Read the series issues first top to bottom and second in each row, left to right. I believe the first 7 series used the Spanish letters B through G with the superior/inferior inscriptions at the top. Then these 7 letter series were repeated with the inscriptions near the middle. I do not know why the government stopped at G and began again. However, on the third series, it changed mid way between the Series G with no date and with the 1898-99 date. Then for some reason, the government decided to continue the lettering with 1898-99 onto H and I. Series H and I have only been found with the 1898-99 biennial date. Then they started a fourth time with B, C, and CH. You will notice I found letter series CH with and without the 1898-99 date. This equals 20 series counting the two consecutive G series. Of these 20, I have examples of 15, and have not seen 5.

PROBABLE ISSUE SEQUENCE		
Series Letters (read left to right)	Inscription Location	1898-99 Date
B, C, CH*, D*, E, F*, G	Top	No
B, C, CH, D, E, F, G	Middle	No
G, H, I, B*, C* CH	Middle	Yes
* Not observed but probably exist		
Table II		

I have several other observations that tend to substantiate Table II. I have Series C (top inscription) dated July 27, 1887. This means that it did not take long to use up series B when this design series was first used. It could also mean that Series B might have been issued late 1886. Several letter series could have been placed in use to many Provinces at the same time. However, letter series were used up before a new letter series started. The addition of series H and I in 1898 probably was due to increased demand for the stamped papers. Demand increased with each passing year for all fiscal stamps, adhesive or stamped. Year of issue of all 20 series could be made if numerous used copies existed but they

do not. If they did, I believe you would see more series issued per year in 1898 than 1887 with an ever increasing amount with the passing years in between.

I have alluded to the colors of the stamps and borders. Warren and Mario Que (this journal in 1978-79) report some of the colors for these stamps and borders. I have seen some more. None of us has attempted to align the value colors to specific border colors for three reasons. One, not enough examples are known, two, different authors assign different color names to the same colors, and three many colors have faded. For example, some colors marked as blue could be a light blue and some colors marked as blue-green could be blue and vice versa. However, if my conclusions in this article are correct, there should be no more than seven value colors and three border colors. Matching these sets of colors to specific series I consider next to impossible given the number of surviving examples

How rare are these documents? The most common values are 5c, 10c and 1 peso. The most difficult series to find are CH, F, H, and I. I'm no expert on prices. So, I hope you enjoyed this discourse on this little researched area concerning Spanish stamped fiscal papers. Two other articles will follow this one. The next will look at the use of these state payments during the Revolutionary Government (Sept 1898 to November 1899) and the last with their overprinted use during the US Military Government (1899-1903).

Editor's Note

A query to Don Peterson concerning the name "Julia" in Doug Lehmann's article produced the fact that this man was the designer Eugenio Julia Jover. Don reports he designed most if not all of the stamps in the 1890s for all of the Spanish colonies. Don also states if you look at the Philippine 1890-97 issues, you will see the name on the bottom left side of the portrait of Alfonso XIII. A check of Nigel Gooding's website also revealed that Jover was also the designer of the King Amadeo issue of 1871. These stamps have the initials "EJ" appearing just below the base of the neck of the effigy.

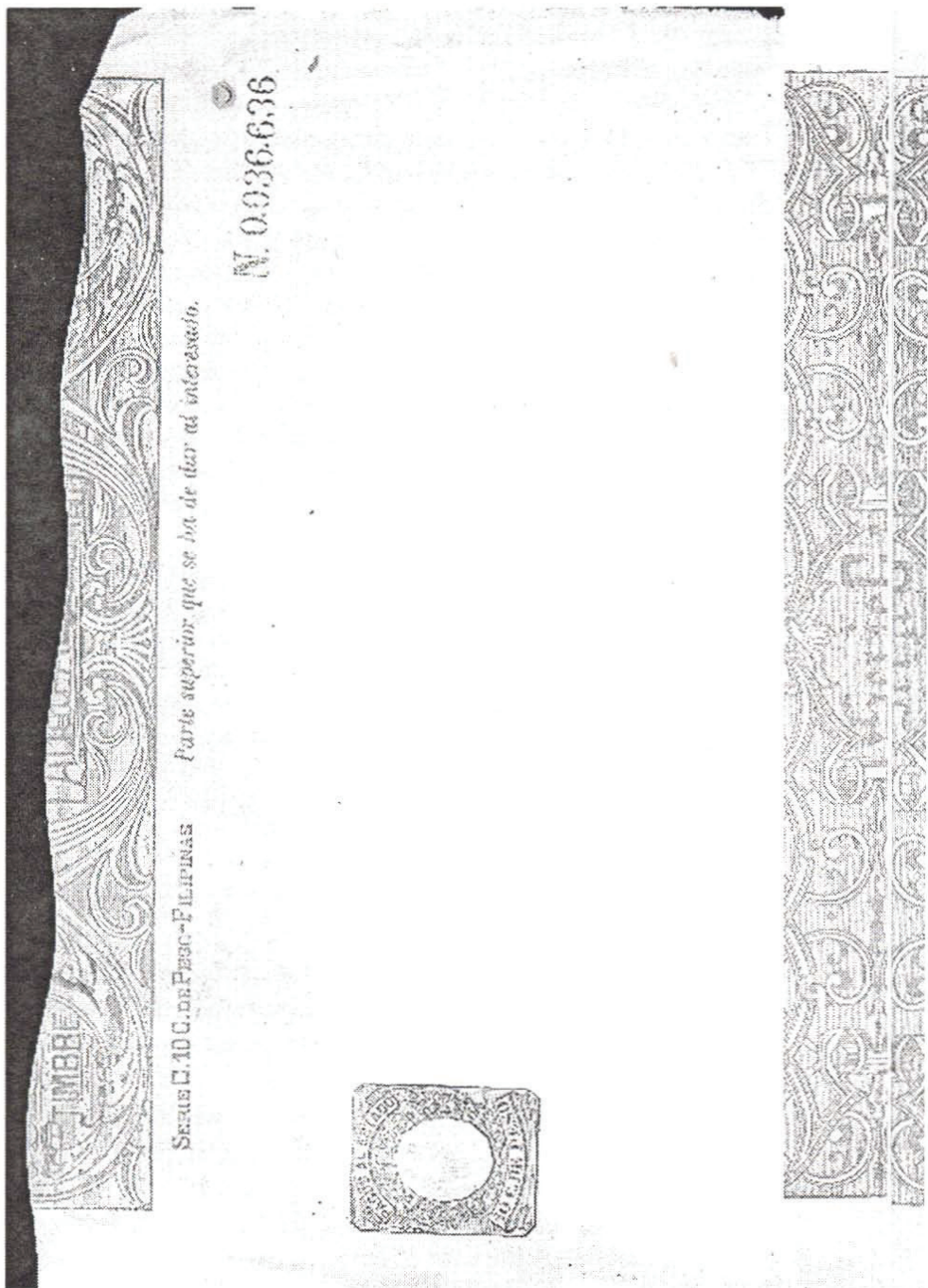


Figure 1

Serie C. 40. de Pse. 7. a. 1. mas

Parte inferior que se ha de unir al respectivo,

N. 0.086.636



PROVINCIA

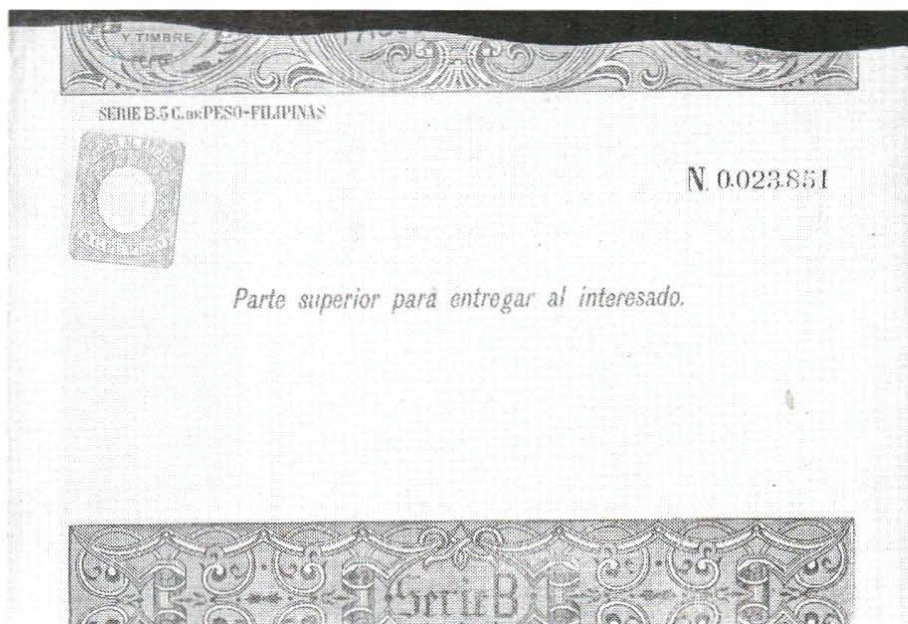


Figure 2

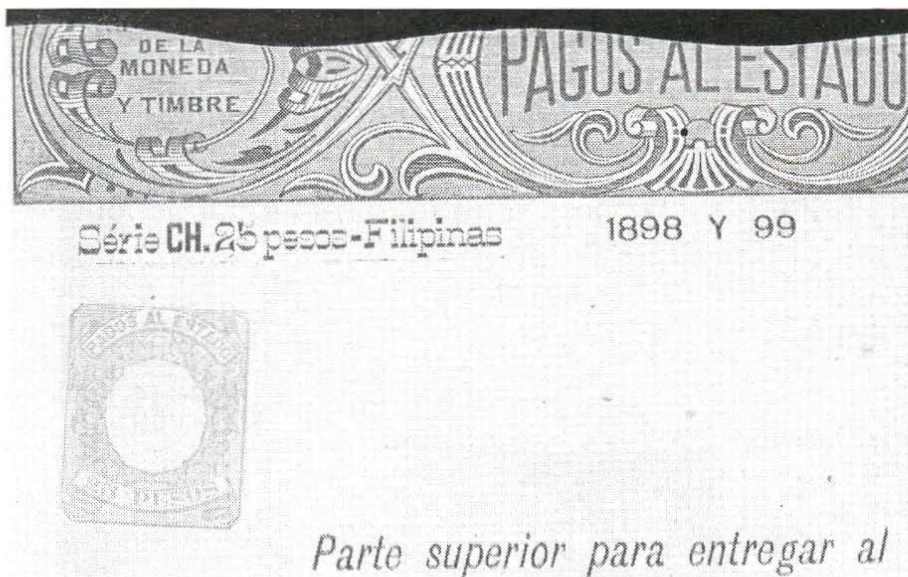


Figure 3

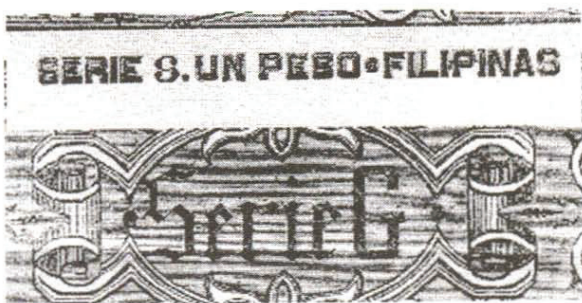


Figure 4



Figure 5

The 50 Peso is the highest value of the Pagos Al Estado series. All values share the same design with different values in the bottom tablet. Eugenio Julia Jovar, the stamp designer, is part of the design.