



# PHILIPPINE PHILATELIC NEWS

Volume XI, No.4



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Fourth Quarter, 1989

# PHILIPPINE PHILATELIC NEWS

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*PPN Fourth Quarter, 1989*

# LARGE AND SMALL COMMONWEALTH OVERPRINTS "WOMAN AND CARABAO" - THE REACTION

by Dan Ring



In a recent issue of PPN (3rd Quarter 1989, Vol. XI No. 3 p. 13-15) it was suggested that large "COMMONWEALTH" overprints on the four centavo value (Sc 412) were, if existent, in very short supply in used condition. Also it was suggested that usage, if any, might only be favor cancelled philatelic items.

Since that article several members have responded with examples of the used stamp. Gene Garrett sent the author a copy in a light yellow green shade having the slogan cancel "Avoid Accidents - Drive - Walk - Carefully". This slogan was in use from April 21, 1936 into 1941.

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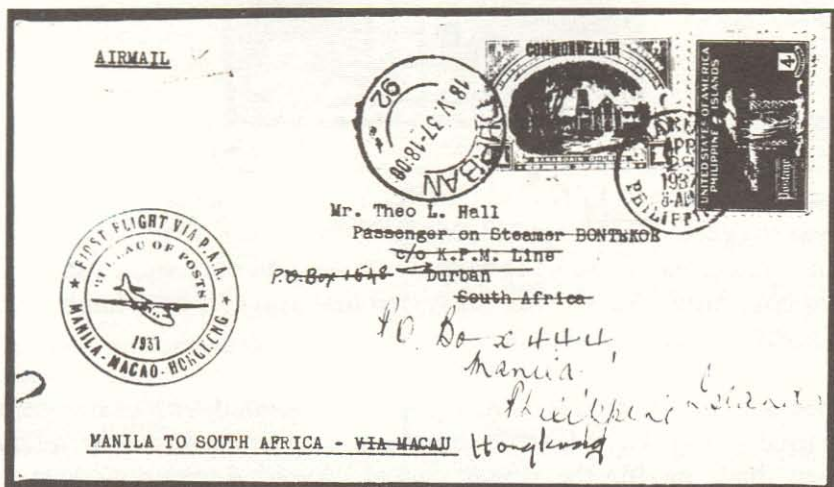
#### Part I

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Richard Arnold sent a photocopy having a slogan cancel "Protect Home Industry - Buy Philippine - Made Products". This slogan was in use from August 17, 1933 until 1941. He did not indicate what shade the stamp might be, but based on the contrast between the stamp and the overprint it suggests a light shade.

Derek Clarke also sent a photocopy of the stamp with a "Manila No.?" dated "Oct. 4?" One cannot determine the shade of this stamp.



After submission of the original article to the PPN editor, an auction catalog of Michael Rogers indicated a copy of Sc 412 on a first flight cover for the Manila-Macao-Hong Kong leg of the Trans-pacific service was available. This cover was dated April 28, 1937. This author was fortunate to obtain the cover. The cover with its light yellow green color for the moment represents the earliest known usage, the March 29, 1937 issue date Scott gives notwithstanding.

It is interesting to note that all of the respondents to the article indicated that their copy of Sc 412 was the only copy they had ever seen. In two cases their copy had been in their collection for many years.

With regard to the small "COMMONWEALTH" overprint (Sc 434), only as this article was about to go to press did an example on cover surface. This too had been in Gene Garrett's collection and had been



overlooked for some time. It had been more of note because the cover had carried tuberculosis seals and not for the small "COMMONWEALTH".

The cover was from the Afran Stamp Company addressed to Boston on a Clipper letter posted on December 4, 1940. Garrett speculates that the stamps had been available at the Manila CPO. However, considering the connection Afran was able to maintain in Washington with the Philatelic Agency and the Bureau of Posts in Manila, it is quite possible that this might be a favor item. The real test of these views will only be proved if other copies surface.

The quest for the answers to what happened to the used copies of the large and small "COMMONWEALTH" overprints on the "Woman and Carabao" has been a great enjoyment for these many years. We know now that they exist, however, the extent of usage still seems to be very small and other examples are needed to fill in the gaps and establish an earliest known date of usage. At present these two covers represent first day of issue and may be unique.



# MAJOR ERRORS OF THE SPANISH PHILIPPINE 1890-1897 ISSUE

*by Don Peterson*

## General Comments

Numerous plating errors occur on the Spanish Philippine 1890-1897 issue. Many of these errors were first described by Bartels et al. (1904), and later by others (Palmer, 1912 and Harradine, 1987). However, none of these references adequately describe the errors. Further, other major plating errors were omitted.

This article describes 10 major plating errors of this issue. The year of issue, location on the pane, quantity printed, and relative scarcity are addressed. To be considered a major error for the purposes of this article, the plating irregularity must be clearly observable to the average collector and it must be reoccurring or "constant." Generally, the error occurs in the same position on the pane from one pane to another. Finally, I have personally inspected each of the major errors, including a few as they occur in full pane configuration.

An attempt is made to determine the relative scarcity of the errors. The relative scarcity, based on the total number of possible stamps with the error, is as follows: VVR (very very rare) — 1 to 599, VR (very rare) — 600 to 1,999, R (rare) — 2,000 to 9,999, and S (scarce) — 10,000 or more. From personal observation, stamps listed as VVR and VR are difficult to obtain and should command a high price in the stamp market.

## Description of Major Plating Errors

The following is a description of the 10 major plating errors of this issue.

### 1. Blur Between "5" and "C" (Figure 1)

An irregular-shaped colored blur occurs on all of the 1890-1896 5c issues (Scott # 151-156), including the three 1897 5c surcharged issues (Scott # 181, 185, and 187). The error occurs in position 37 in the pane of 100 (10 x 10). Although it has not been verified for Scott

# 154 (perforated proof), it undoubtedly occurs on that issue as well. The occurrence of the error on Scott # 154 and 156 and on the three 1897 surcharged issues (Scott # 181, 185, and 187) is considered VVR (less than 600 for each). The error was described by Palmer (1912) for some of the issues. Bartels et al. (1904) did not list it.



Figure 1



Figure 2

2. Dot (High Position) Between "A" and "S" of "FILIPINAS"  
(Figure 2)

The position of the colored dot (i.e., circle) occurs between the upper halves of the "A" and "S" of "FILIPINAS." It is found on all of the 1892-1897 1c issues (Scott # 140-143). For Scott # 140 and 141, it occurs in position 14 in the pane of 100 (10 x 10). For Scott # 142 and 143, the error occurs in position 17 in the pane of 100 (10 x 10). This error is described by both Bartels et al. (1904) and Palmer (1912).

3. Dot (Low Position) Between "A" and "S" of "FILIPINAS"  
(Figure 3)

The error is similar to number 2 above, except that the dot occurs between the lower halves of the "A" and "S" of "FILIPINAS." It is found on all of the 1892-1896 15c issues (Scott # 169-171) and on the three 1897 15c surcharged issues (Scott # 182, 188, and 191). No information is available on its position in the pane of 100 (10 x 10). However, based on its relative occurrence, it probably occurs on only one position in the pane. The occurrence of this error on the three 1897 15c surcharged issues (Scott # 182, 188, and 191) is considered VVR (less than 600 for each issue). Neither Bartels et al. (1904) or Palmer (1912) list the error.





Figure 3



Figure 4

4. Vertical Dash After "S" of "FILIPINAS" (Figure 4)

A vertical dash of color occurs to the right of and from the top to the bottom of the "S" of "FILIPINAS." The error occurs on all of the 1892-1897 1c issues (Scott # 140-143) in position 28 in the pane of 100 (10 x 10). The occurrence of the error on Scott # 140-143 is considered VVR (less than 600 for each issue) due to the low number of stamps printed. The error is described by both Bartels et al. (1904) and Palmer (1912).

5. Blur in Lower Loop of "8" (Figure 5)

A small blur or bubble of additional color occurs on the left side of the lower loop of the "8". The error occurs on the 1894 8c issue (Scott # 162). No information is available on its position in the pane of 100 (10 x 10). However, based on its relative occurrence, it probably occurs on only one position in the pane. Although Palmer (1912) described the error on the 1894 printing, he did not indicate it occurred on the 1896 printing of that same issue. Harradine (1987) stated that it was corrected in the 1896 printing. Bartels et al. (1904) did not list it.

6. Colon Instead of Period After "C" (Figure 6)

The error occurs on the 1896 8c issue (Scott # 162). No information is available on its position in the pane of 100 (10 x 10). However, based on its relative occurrence, it probably occurs on only one position in the pane. Although Palmer (1912) described the error on the 1896 printing, he did not indicate it occurred on the 1894 printing of that same issue. However, I have observed the error on the 1894 printing. Bartels et al. (1904) did not list it.





Figure 5



Figure 6

7. Dot Between "I" and "L" of "FILIPINAS" (Figure 7)

A colored dot occurs about midway between the "I" and "L" of "FILIPINAS." The error occurs on the 2c issue (Scott # 144). Palmer (1912) describes two printings of this issue — 1890 and 1894. No information is available on its location in the pane of 100 (two panes of 5 x 10 or one pane of 10 x 10). However, based in its relative occurrence, it probably occurs on only one position in each of the two pane configurations for the two printings. Neither Bartels et al. (1904) or Palmer (1912) list the error.



Figure 7



Figure 8

8. Colorless Chip in "P" of "FILIPINAS" (Figure 8)

A colorless chip (missing color) occurs in the center of the left side of the "P" on "FILIPINAS." The error occurs on the 1890 and 1892 2 4/8c issues (Scott # 149 and 150, respectively). No information is available on its position in the pane of 200 (two panes of 10 x 10 separated by a gutter) of Scott # 149, or in the pane of 150 (three panes of 5 x 10, each separated by a gutter) of Scott # 150. However, based on its relative occurrence, it probably occurs in two positions in each

issues' pane configuration. Neither Bartels et al. (1904) or Palmer (1912) list the error.



Figure 9



Figure 10

### 9. Colored Tracks Across "INAS" of "FILIPINAS" (Figure 9)

The error occurs on all of the 1892-1896 15c issues (Scott # 169-171) and on the three 1897 15c surcharged issues (Scott # 182, 188, and 191). No information is available on its position in the pane of 100 (10 x 10). However, based on its relative occurrence, it probably occurs on only one position on the pane. The occurrence of this error in the three 1897 15c surcharged issues (Scott # 182, 188, and 191) is considered VVR (less than 600 for each issue). Neither Bartels et al. (1904) or Palmer (1912) list the error.

### 10. Colored Arrow "↓" Below "F" of "FILIPINAS" (Figure 10)

This is a curious error in that, although it always occurs in the exact location for a given issue, that location varies slightly between issues (i.e., either below "F" or below and slightly to the right of "F" of "FILIPINAS"). Also, interestingly, unlike other errors which tend to occur on stamps of the same denomination, this error occurs on several, but not all, of the 2c, 6c, and 10c denominations. Specifically, the error occurs on the 1890 and 1894 printings of the 2c issue (Scott #144), the 1892 2c issue (Scott #145), the 1892 6c issue (Scott # 157), the 1894 6c issue (Scott # 158), and the 1896 10c issue (Scott # 166).

For Scott # 144, the error always occurs on the stamp with the Type II cliché' (see Peterson, 1984, for a description of the cliché'). Based on Palmer (1912), the error would occur only on the left 5 x 10 pane of the two-pane setting, or on the left half of the 10 x 10 pane. For Scott # 145, the error always occurs on stamps with the Type II cliché'. Based on Palmer (1912), the error would occur only on the center 5 x 10 pane of the three 5 x 10 pane setting. For Scott # 157, I have observed that the error occurs on position 75 in the pane of 100



(10 x 10). No information is available on the location of the error on the pane of 100 ( 10 x 10) for Scott # 158.

Except for Scott # 157, the exact location of this error on these other issues is not known. However, based on its relative occurrence, it probably occurs on only one position on each issue's pane configuration. Neither Bartels et al. (1904) or Palmer (1912) list the error.

Table 1  
**SUMMARY OF INFORMATION ON MAJOR ERRORS  
 OF THE SPANISH PHILIPINE 1890-1897 ISSUE<sup>1</sup>**

<u>Description of Error</u>	<u>On Scott No.</u>	<u>Total No. of Issue Printed</u>	<u>Total No. of Errors</u>	<u>Relative Scarcity</u>
1. Blur Between "5" and "C"	151	620,000	6,200	R
	152	120,000	1,200	VR
	153	980,000	9,800	R
	154	500	5	VVR
	155	400,000	4,000	R
	156	30,000	300	VVR
	181	53,385	533	VVR
	185	20,000	200	VVR
	187	Not Known	Not Known	VVR
2. Dot (High Position) Between "A" and "S" of "FILIPINAS"	140	100,000	1,000	VR
	141	5,000	50	VVR
	142	40,000	400	VVR
	143	5,000	50	VVR
3. Dot (Low Position) Between "A" and "S" of "FILIPINAS"	169	200,000	2,000	VR
	170	200,000	2,000	VR
	171	200,000	2,000	VR
	182	12,000	120	VVR
	188	11,690	116	VVR
	191	Not Known	Not Known	VVR
4. Vertical Dash After "S" of "FILIPINAS"	140	100,000	1,000	VR
	141	5,000	50	VVR
	142	40,000	400	VVR
	143	5,000	50	VVR
5. Blur in Lower Loop of "8"	162	400,000	4,000	R
6. Colon Instead of Period After "C"	162	650,000	6,500	R
7. Dot Between "I" and "L" of "FILIPINAS"	144	7,020,000	70,200	S

8. Colorless Chip in "P" of "FILIPINAS"	149	6,000,000	60,000	S
	150	6,000,000	80,000	S
9. Colored Tracks Across "INAS" of "FILIPINAS"	169	200,000	2,000	VR
	170	200,000	2,000	VR
	171	200,000	2,000	VR
	182	12,000	120	VVR
	188	11,690	116	VVR
10. Colored Arrow Below "F" of "FILIPINAS"	191	Not Known	Not Known	VVR
	144	7,020,000	70,200	S
	145	6,000,000	60,000	S
	157	180,000	1,800	VR
	158	100,000	1,000	VR
	166	1,000,000	10,000	S

- <sup>1</sup> The total number of stamps printed for each issue is based on information in Bartels et al. (1904), Palmer (1912), and Harradine (1987). The total number of errors was extrapolated from the above references, based on the observed or presumed occurrence of the error on the pane configurations.

## Summary Comments

Table 1 summarizes the information in the article, including the total number of stamps printed and the number of possible stamps of each error. Data gaps still exist, however, such as the exact position on the pane of some of the errors. Additionally, there does not appear to be any information in the philatelic literature regarding the size of the printing of Scott # 187 and 191; thus, making it difficult to determine relative scarcity of errors of those issues. Hopefully, this article will inspire other Philippine collectors to assist in filling in the blanks.

One final observation is that, with as few as 5 to 50 total possible stamps printed for some of the errors, collecting these errors poses an interesting challenge to the Philippine philatelist.

If you have any additional information on these errors, please contact IPPS or Don Peterson, 7408 Alaska Ave., N.W., Washington, D.C. 20012.

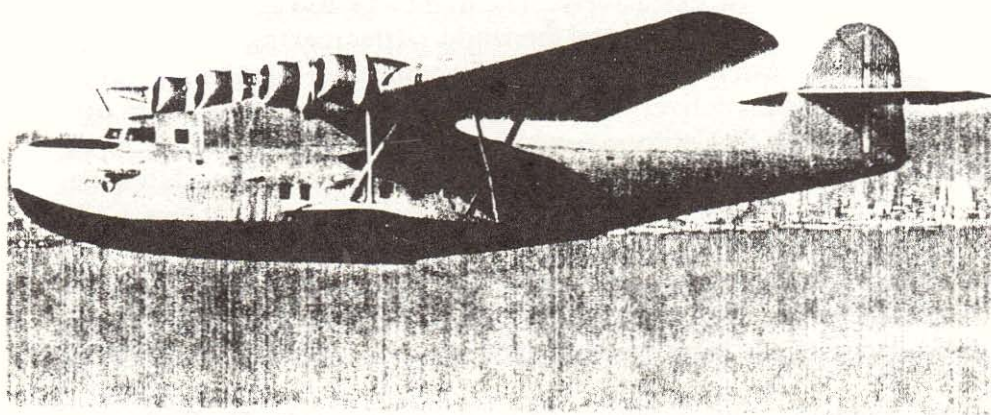
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## THE TRANS-PACIFIC CLIPPERS

*by James C. Biedzynski*



Philippine air mail stamps first appeared in 1926. During the following nine years, various flights were honored with commemorative issues. U.S. Army planes operated in Philippine skies routinely during those years, while efforts were made to start inter-island air service. Trans-Pacific air mail service, however, remained a dream as local aviators lacked the resources to inaugurate such a service.

The rapid expansion of American air lines during the 1920s and 1930s made air service between the Philippines and the United States possible. The fledgling Pan American Airways grew rapidly under the direction of the brilliant Juan Trippe, who sought to open a European service. However, various problems delayed this project and Trippe turned his energies to opening a Pacific route instead. During the early 1930's, Pan American sought a new sea plane capable of traveling across the vast ocean in safety while offering its passengers comfort and luxury. Trippe found his plane in the M-130, which was designed by the Glenn L. Martin Company. The M-130 was capable of flying across the Pacific, making refueling stops along the way. It could carry up to thirty-two passengers, a crew of eight and sizeable quantities of mail. Passengers could eat gourmet meals and sleep fairly comfortably on board the plane.

The first M-130 was delivered to Pan American in October 1935. Christened the China Clipper, it left Alameda, California on November 22, 1935, carrying no passengers, but 110,000 pieces of mail. A special twenty-five cent air mail stamp picturing the China Clipper

(Scott No. C20) was issued for mail carried on the trans-Pacific flights. The news media covered the Clipper's departure and progress across the Pacific extensively. The flight was also eagerly followed by millions of people around the world. After making several stops, it touched down in Manila Bay on November 29. The China Clipper carried the first delivery of trans-Pacific air mail. On its return trip from Manila to California, which lasted from December 2 to 6, 108,000 letters were brought to the United States. The Philippine government issued two overprinted air mail stamps (Scott Nos. C52, C53) on December 2 to mark the return flight. The length of time necessary to send a letter from the United States to the Philippines was reduced from three weeks to five days. Numerous covers were on both flights and were greatly prized by stamp collectors of the time.

Two more M-130s went into service soon afterwards. The Philippine and Hawaii Clippers also carried the mails across the Pacific. Regular passenger service began on October 21, 1936. A one way ticket from California to Manila cost \$799, while the round trip fare was \$1438. The Clipper left Alameda and made stops at Honolulu, Midway, Wake, Guam and Manila. Pan American maintained comfortable overnight hotels at several of these locations. Once in the Philippines, the Clipper landed in Manila Bay. For those who wanted to get across the Pacific quickly during the 1930's, the Clippers were the fastest way to travel. In February 1937, the U.S. government issued two air mail stamps (Scott Nos. C21, C22) intended primarily for mail destined for China. Several months later, the Hong Kong Clipper, which was a smaller aircraft, began shuttling passengers between Hong Kong and Manila.

During their six years of operation, the Clippers carried a steady and increasing volume of mail, passengers, emergency medicines and other cargo. The service was not without its risks, however, and suffered two setbacks in 1938. That year, the Hawaii Clipper vanished en route from Guam to Manila and the Samoan Clipper, which was developing an air route from the United States to New Zealand exploded shortly after leaving American Samoa. In 1939, the Boeing 314, which was larger than the M-130, was added to the Clipper service. Pan American's trans-Pacific service was expanding and by 1941 the air line maintained a staff of some twenty-five people in Manila. On June 30, 1941, the Philippine government featured the



Clipper on its first issue of specially designed air mail stamps (Scott Nos. C59-C62).

World War II ended the trans-Pacific Clipper service. The Hong Kong Clipper was destroyed at the outbreak of hostilities, while the Philippine Clipper barely escaped intact from an air raid on Wake Island. Most of Pan American's staff in Manila, Hong Kong, Guam, and Wake were captured and interned. The War Department pressed the two surviving original Clippers into military service. The Philippine Clipper crashed in California in 1943. The China Clipper was returned to Pan American later that year, but crashed while landing in Trinidad in 1945. After the war, larger and more advanced aircraft replaced the Clipper service, making it only a memory. The Clippers, however, live on in the memories of those who flew in them and philatelists who collect covers and letters they carried.

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## THE TAXATION OF PHILIPPINE GAMBLING EVENTS

*A five part series that traces the taxation of lotteries, cockfights, and racehorses to examine the eventual use of fiscal stamps.*

### PART I THE SPANISH AND US ADMINISTRATIVE PERIODS (1850-1935)

*by Douglas K. Lehmann*

Queen Isabella II, by royal order of January 29, 1850, established the Philippine lottery.<sup>1</sup> I have found documentation of how these lotteries operated in the 1890's but nothing prior. I believe the aspects I can report evolved during the preceding 40 years.

The "Loteria Nacional" was held once a month in the Lottery Building in Old Manila. Three-fourths of the receipts were set aside for prizes. The remaining twenty-five percent of the receipts went to the government to provide itself with revenue. Under this arrangement, there was no need for the use of fiscal stamps. The government share, however, could be higher than twenty-five percent if tickets remained unsold. The government played all unsold tickets and shared the same rights to prizes as any other player.

The lottery was immensely popular and tickets were sold in most storefronts and by street vendors everywhere. Among foreigners, tickets were used as "chips" for dinnertime gambling and other social betting rather than money. Additionally, if you had a particular penchant to play your own "lucky" number from month-to-month, this could be done. You could reserve a number and your name and number were published in the paper. However, if you failed to pick-up your ticket within the prescribed time period, your ticket could then be sold to someone else. During this period of time it was very fashionable for middle and upper class society individuals to own their own lucky number and play it monthly.<sup>2</sup>

The actual drawings were fair and open to all to inspect. A machine was used that looked like a peanut-roaster with revolving cylinders and balls. Prize balls dropped out of one revolving cylinder while ticket number balls slid out the other. Full tickets cost 10 pesos but



one-twentieth (50 centavos today) of a ticket could also be purchased. Of course, one-twentieth ticket buyers shared winnings with 19 others. After the drawing, agents telephoned proprietors who posted the winning numbers. The newspaper also reported the winning numbers the following day.

Figure 1 shows the premium or prizes in 1897. A total of 32,000 10 peso tickets were available. Of this 320,000 peso purse, 75 percent or 240,000 pesos in prizes were potentially available to up to 1424 ticket-holders. Prizes ranged from 60,000 to 100 pesos. However, a one-twentieth ticket holder would only receive 5 pesos of a 100 peso prize for which he paid 50 centavos. The latter a 10 fold increase and perhaps worth the gamble. A 10 peso ticket in 1897, theoretically could win 61,800 pesos. This rare occurrence (if it ever happened at all) would happen if the second and third winning numbers were just one above and one below the first winning number and fourth and fifth prize numbers within the same one hundred.

No. of tickets	Prize each	Sub-total	Within same Hundred			# Before & After		
			#	Prize	sub-total	#	Prize	subtotal
1	60,000	60,000	99	100	9,900	2	1,000	2,000
1	12,000	12,000	99	100	9,900	2	800	1,600
1	8,000	8,000	99	100	9,900	2	600	1,200
1	3,000	3,000	99	100	9,900	2	400	800
1	2,000	2,000	99	100	9,900	2	200	400
9	1,000	9,000	--	--	--	--	--	--
<u>905</u>	<u>100</u>	<u>90,500</u>	--	--	--	--	--	--
919		184,500	495		49,500	10		6,000
RECEIPTS		32,000 TICKETS X 10 PESOS				=	320,000	
1424 PRIZES (ABOVE)		184,500 + 49,500 + 6,000				=	240,000 (75%)	
GOVERNMENT SHARE (DIFFERENCE)						=	80,000 (25%)	

Figure 1. May 14, 1897 Lottery Prospectus

Figure 1 explains this phenomenon where "approximate" numbers could also win even if not drawn. In my example, the number before the second prize wins 800 pesos (plus 100 pesos for being within the same hundred), the number after the third prize wins 600 pesos (plus 100 pesos again for being within the same hundred), and our winning number is within the same one hundred numbers of the fourth and fifth

numbers drawn which pays 100 pesos each. Thus,  $60,000 + (800 + 100) + (600 + 100) + 100 + 100 = 61,800$  pesos. The government's 1897 25 percent share would be 80,000 pesos per monthly lottery or 960,000 pesos for the entire year.<sup>3</sup> The revenue for the province of Manila for the lottery that year amounted to 996,600 pesos. The additional 36,606 pesos represents prizes of unsold tickets. It appears the 60,000 top prize was fortunately sold every month during 1897 providing for 12 very happy people. The lottery revenue in 1897 represented 33 percent of Manila's total direct and indirect (includes the lottery) taxes that year.

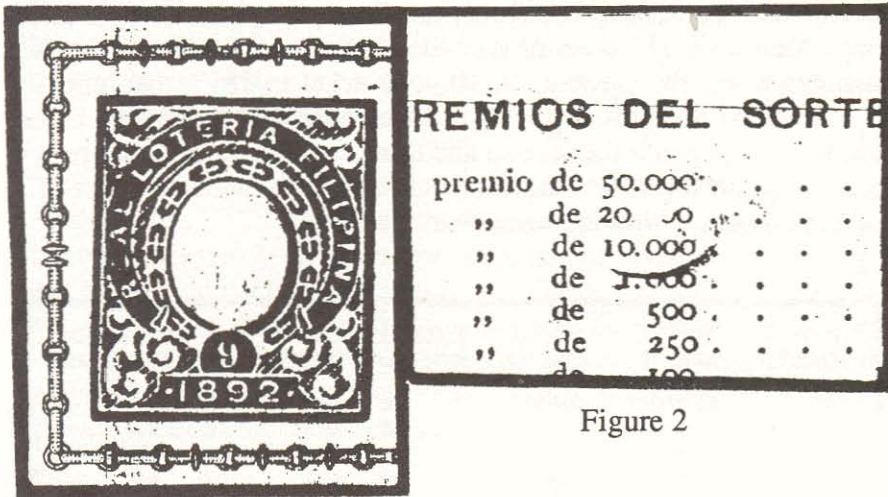


Figure 2

Figure 2 shows part of an 1892 lottery ticket. This is not a fiscal stamp. However, when I purchased the figure 2 item, I thought it was. The purchase was productive in that it prompted me to assemble the information presented up to this point. Figure 2's obverse shows the 9th month of September and "Real Loteria Filipina" or Royal Philippine Lottery. The reverse shows some of the premio (prizes) of the 1892 lottery were somewhat different. The top three tickets in 1892 and 1897 both totaled 80,000 pesos but the distribution was different. The 1897 first prize was higher (60,000 versus 50,000) while the 1892 second and third prizes were higher (20,000 versus 12,000 and 10,000 versus 8,000). Despite the revenue accumulated by the lottery in Manila, apparently the Americans saw fit to discontinue them for they are not reported for the beginning of the US administration.



Lotteries were the first gambling event taxed; but by far the favorite sport of the Filipinos was cockfighting. Unlike the national lottery, cockfighting became a source of revenue to many local governments throughout the islands in 1891. Prior to this, however, regulations passed in March 21, 1861 governed the procedure for cockfights.<sup>1</sup>

The Spanish laws restricted the enjoyment of this sport to public cockpits which had to be in conspicuous locations within set distances of a church (less than 400 varus) or municipal court. Cockfighting was restricted to Sundays and certain other special days or occasions. Among the latter were the Queen's birthday, Mondays and Tuesdays during a carnival, and the third day of Passover, Easter, and Christmas festivals.

Fees were collected by the government and the contractors who conducted the events. A maximum bet could not exceed 50 pesos per fight. Unlike the national lottery, cockfights continued into the US administration. National taxes began January 1, 1905 at 200 pesos per year per cockpit. Beginning January 1, 1915 a cockfight tax of 25 centavos per fight was established.<sup>4</sup> It is possible to find Internal Revenue stamps used to pay these fees.

Figure 3 shows an example of the last rate. Three perforated 10x10 small Internal Revenue stamps paid for three cockfights on Sunday, August 18, 1918, and this 75 centavos was paid the following day. The figure 3 Bureau of Internal Revenue (BIR) logo is familiar except it is printed larger and clearer on this receipt for cockfights than I have seen on other tax documents of this era. I imagine the larger size and a blue-green ink on this document were used to deter counterfeiting on what was a very popular and profit making endeavor. The national revenue for cockfighting during the Spanish era raised between 100,000 and 200,000 pesos per year.


The last gambling event to be taxed was horse racing. This started during the Commonwealth and continued afterwards and will be discussed fully by other authors in Parts III (Commonwealth), IV (Japanese Occupation), and V (Republic). However, I think it worthy to note the start of charity horse races at the end of the US administration period. The Philippine Tuberculosis Society (PTS) organized an annual horse race to raise funds in 1932. In 1934, Senate

B. I. R. OFF. RECEIPT. RECEBO.

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Schedule D-13 (a).  
 Title: **TAX ON**  
**IMPUESTO SOBRE**

Account No. 473  
 Taxable In. Candaba  
 Municipality Candaba  
 Province Pampanga

**GOVERNMENT OF THE PHILIPPINE ISLANDS**  
  
**BUREAU OF INTERNAL REVENUE**

Receipt No. \_\_\_\_\_  
 Date: August 19, 1918

**COCKFIGHTS.**  
**BOLADAS DE GALLOS.**

RECEIVED from Mamuel Mercado  
 Municipality of Candaba Province of Pampanga

Philippine Islands, the sum of Seventy five cts (P 0.75)

Philippine currency; taxes imposed by the provisions of section 45 (a) of Act No. 2339, as amended by the cancellation of Manila. Algeza impuesto establecido por las disposiciones del artículo 45 (a) de la Ley No. 2339, justificando por la jurisdicción de

stamps hereto attached, per statement filed for the 18 day of August, 1918

*[Signature]*

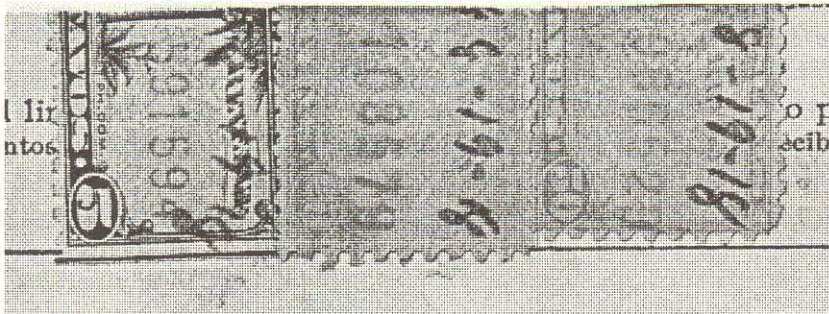


Figure 3. Cockfight receipt with 5c (W-570), 20c (W-572), and 50c (W-573) small internal revenue fiscals perforated 10 x 10.



President, Manuel L. Quezon, helped enact the "Sweepstakes Law" which allocated 25 percent of the net proceeds to the PTS. In August 1935, PTS sales were authorized by Quezon when he became the first President of the Commonwealth.



Figure 4. August 1935 TB seal  
(vertical roulette separates each part)

Figure 4 shows this seal that was printed in two versions each a different color — brown and blue. These seals directly greeted the new President and celebrated his birthday and indirectly saluted Quezon's previous staunch support of the PTS.<sup>5</sup> The PTS revenue from these Quezon seals were not directly related to horse racing but do reflect the introduction to Commonwealth taxation of horse racing to be discussed in Part II. In 1985, the 75th anniversary of the PTS, these two seals were reproduced in full color on a souvenir seal pane that was distributed by the PTS.

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