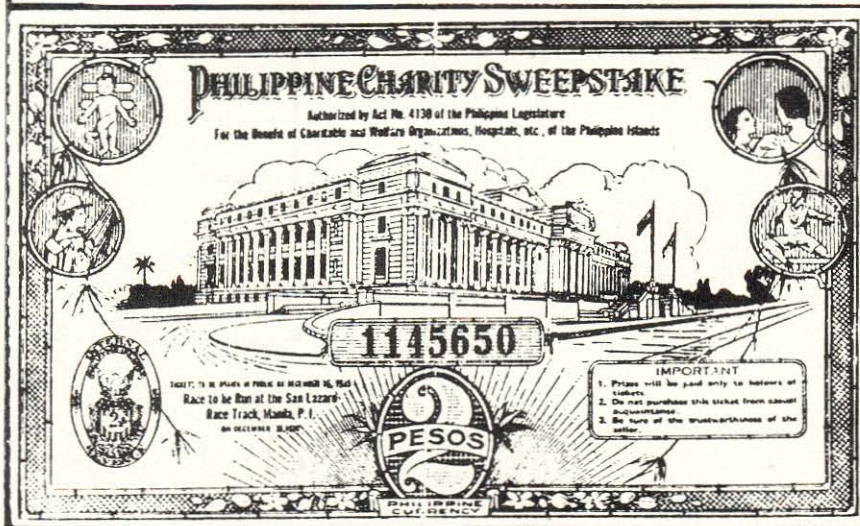




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Volume XII, No.1



First Quarter, 1990

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Volume XII No. 1

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PPN First Quarter, 1990

THE TAXATION OF PHILIPPINE GAMBLING EVENTS

Part II - The National Charity Sweepstakes Draw (1935-36)

by Douglas K. Lehmann

On December 15, 1934, the first national charity sweepstakes draw started. While the lottery during the Spanish regime was a pure drawing, the 1934 draw combined both a horse race and a drawing! How the government accomplished this unusual feat I will explain soon. However, let's move forward to the third national charity sweepstakes of September 8, 1935. This was the first sweepstakes draw that had an internal revenue stamp on the ticket. Arnold H. Warren lists this fiscal stamp as W-775. Warren states that W-775 was a design found on both bank checks and THREE sweepstakes tickets.

In addition to the September 8, 1935, the lottery commission printed the W-775 design on the ticket for the race scheduled for December 15, 1935. However, the government delayed the December 15th race until the following week, holding it on December 22nd. Likewise, the commission delayed the third race with this fiscal design from June 21, 1936 (the date printed on all tickets) to July 26, 1936. These three Sunday races spanned an exciting period in Philippine history. At the time of the first race, the pending Commonwealth election saw Manuel L. Quezon and Sergio Osmena campaigning against General Emilio Azuinaldo and Raymundo Melliza. By the second and third

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racers, the Commonwealth period was underway. Now interest was more concerned with Christmas and the time it took the Philippine Clipper to fly from Guam to Manila.

Each ticket for the sweepstakes cost one peso in September and two pesos for the next two races. The lottery commission, sequentially numbered all tickets. Cover shows a purchaser's ticket for December 15th (run the 22nd) 1935 with ticket number 1,145,650. Removed from this ticket was the stub with the same number. In those days, people called stubs counterfoils. This ticket has olive security printing in the background with the stamp and number printed in red and all the remaining lettering in blue. Warren lists a carmine shade variation for the fiscal. In my opinion, the carmine is just a light impression of the darker red color. Figure 2 shows a close-up of the 2 centavos stamp with a computer enhanced image of the security printing. The figure 2 image show the security printing and stamp the same color intensity which does not occur on the actual ticket. This intensity blurs the stamp design but clearly shows the interwoven oval and circular security design that spells out repeatedly "PHILIPPINE CHARITY SWEEPSTAKES."



Figure 2

PRIZE	SEPTEMBER 1935		DECEMBER 1935		JULY 1936	
	#	AMOUNT	#	AMOUNT	#	AMOUNT
1st	1	73,148.80	1	200,000	1	200,000
2nd	1	39,013.28	1	100,000	1	100,000
3rd	1	19,506.64	1	50,000	1	50,000
4th	12	7,314.19	11	10,000	11	10,000
5th	15	3,901.33	10	7,000	10	7,000
6th	20	1,950.66	20	5,000	20	5,000
7th	50	975.33	30	3,000	30	3,000
8th	300	487.67	40	2,000	40	2,000
9th	1200	97.53				
APPROXIMATIONS (numbers before and after prize number drawn above)						
1			2	1,000	2	1,000
2			2	800	2	800
3			2	600	2	600
4			22	500	22	500
5			20	400	20	400
6			40	300	40	300
7			60	200	60	200
8			80	100	80	100
9					*4	559
10		**11,617	33.95	***11,999		34.14
Ticket #s	1,600		11959		12,345	
Prize Pesos		629,076.65		1,250,197.15		1,267,681.86
* These 4 tickets were consolation drawings						
** Tickets ending in "88," these were the last 2 digits of the winning ticket.						
*** Same as above except the 1st ticket prize ended in "49."						

Figure 3. PRIZE MONEY (Amounts in Pesos)

The commission sequestered the stubs until the day of the drawing and horse race. The Manila Tribune reports the September race was 1-1/8 mile and the December race 1 mile. Upwards to 20,000 people attended both races held at the San Lazaro Hippodrome. The first three finishers of this race determined the three big winners of the drawing. How was this done? It was done by a preliminary drawing a half hour before the race. In this drawing, the commission drew 14-15 tickets (the number depended on which race). Officials announced the ticket numbers at the track and on radio. The lottery guaranteed these lucky individuals between 7,000 and 10,000 pesos but with the

The procedure called for appointed individuals to place drawn numbers in glass jars. Then from a special smaller drum, these same individuals then placed these balls with the tickets in the 14-15 jars. Next, everyone watched or listened to the race. The first three horses to cross the finish line determined the first three winners. The other 11-12 ticket holders received the 4th prize amount. After the race, officials drew the remaining tickets for the rest of the sweepstakes prizes. Figure 3 shows the prize money distribution for the three races.

Plans do not always run the expected course. So it was with these sweepstakes. In the September 1935 race, three of the 15 horses entered were scratched, leaving only 12. As a result, officials inserted three blank balls in the mixing drum. These three ticket holders had no chance for a big prize. For the next two races, the race track scheduled only 14 horses to run. However, the December 1935 race ended up with 19 horses. For this race, the race track officials divided the 19 horses into two groups. Two morning preliminary races then excluded five horse. The afternoon race determined the final winners. My notion is the oddsmakers had to factor in both **endurance** and speed to predict the winner of the afternoon race. By July 1936, the 14 scheduled horses all made it the to the gate - no more, no less!

As the titles states, these were charity races. For the December 1935 race, the commission divided the total proceeds such:

- 25.0% national charities,
- 64.5% prize money, and
- 10.5% expenses.

The government sold 1,161,301 tickets for the December race. This resulted in almost 250,000 more pesos than allocated for prizes. The newspaper accounts do not mention the final allocation by pesos, but I hope the majority went to charity. Figure 3 also shows there was a major change in prize allocations between the first race and the last two. For the September 1935 race, officials drew 1600 ticket stubs and awarded no prizes for approximate numbers. Approximate numbers are those just before and after a drawn number. This was a lengthy process that started after the race, about 5 PM. It continued through the night until around 7:30 AM the next morning. Using approximations, officials only drew 110 tickets for the last two races.

This took much less time. Additionally, approximations were part of the Philippine tradition dating from the Spanish regime. (I have no evidence of the actual reasons for the change to use approximate numbers.) Officials also lowered the actual prize money for the September 1935 race from the forecast. Either officials estimated expenses too low or they sold fewer tickets than expected.

The newspapers also reported that many individuals preferred 7 digit number tickets. Also popular were tickets with the number 8 in them. I checked the numbers of the three top finishers in the three races. For 8 of the 9 tickets, they had either an 8 or seven digits! The citizens of Spain also considered the number 8 a lucky number for lotteries in the 1930's. Lucky numbers influenced lottery players more with the introduction of consolation prizes for the December 1935 race.

With this race, one of every 100 tickets sold won about 34 pesos. The last two digits of the winning ticket determined the consolation prize number. Officials sold about one and a quarter million tickets for the last two races, equal to about 12,000 consolation prize winners. The December 1935 consolation number was 88 from the winning ticket 163,388. The July 1936 winning ticket 243,849 provided 49 as the consolation prize number.

The government scrupulously controlled the procedure for each drawing. The lottery commission collected all ticket stubs after the closing date of the lottery. Then over 12 individuals audited the stubs for more than two weeks to account for all sold tickets. This did not count unsold or nullified tickets (the latter published in the newspaper). The commission replaced any missing stub. The commission sealed the stubs in iron boxes and moved them to the race track by truck. The commission opened the boxes and placed the stubs in a large drum the day of the race. Security people had guarded the drum continuously since its delivery to the track. The drum rotated with blowers to mix the stubs and had several portholes. The portholes opened to allow a suction tube to pull out stubs one at a time. The rules required rotation at set intervals during the drawing under the control of 8 sets of 3 judges. The judging teams for the first race operated in two hour shifts. Helping the judges, using the suction tubes, were 4 sets of 7 women. For the first race the women were nurses dressed in their "whites." The next two races, the women were from the Centro

Escolar, Philippine Women's University, and the Institute de Mujeres. The judges read each drawn ticket. Others then announced the numbers to those at the race track and listening on radio. Finally, clerks recorded each drawn number.

I also noticed in my reading of the *Manila Tribune* newspapers that people resold tickets. The lottery officials registered the original buyer's name. However, original owners could resell tickets on the secondary market. Officials paid the owner of a winning ticket by check upon ticket surrender and did not refer to the registered owner's name. After the draw, officials distributed checks over a two week period. Winners collected checks according to a published schedule of number groupings. The secondary market included private individuals, public agents, and private agents. The newspapers report agents sold some 2 peso tickets for a loss at 1:69 and 1:80 pesos each. The latter happened when agents had tickets which would not sell. As the race day approached, the same 2 peso ticket sold as high as 2:50 pesos on the secondary market. Agents could receive a 1.75 percent bonus of the winnings of tickets they sold if they met certain conditions. The conditions included selling a minimum quantity. Verbal contracts on the reselling of tickets sometimes called for splitting winnings as high as 50-50.

Several people could also buy a single ticket. This happened informally by private individuals or through corporations. A corporation bought tickets and resold shares on their tickets. I noticed accounts of single tickets divided into 30, 100, 750, and 1,000 shares each. The corporation's share of any winnings was usually 7 percent. Two popular corporations were the Golden Luck Corporation, Inc. and the Lucky Star Corporation, Inc. The latter corporation sold a share from a low 5 centavos to a modest 50 centavos. The Lucky Star Corporation in December 1935 won a 10,000 peso prize. This corporation then divided the winnings between 30 individuals. Each of these 30 individuals received 310 pesos for a 25 centavos share.

In summary, Figure 4 shows the listings for these three sweepstakes tickets.

Number	Fiscal Value/Color	Date of race: Ticket/Actual	Ticket Description			
			Value	Colors	Design	Size
W-775	2c Red/Lt red	Sept 8, 1935/ Same	P1			
W-775	2c Red/Lt red (lower left)	Dec 15, 1935/ Dec 22, 1935	P2	Olive Security Printing Blue Lettering & Design	Large Building with designs in 4 small circles	3"x4-7/8"
W-775	2c Red/Lt red	Jun 21, 1936/ Jun 26, 1936	P2	Olive Security Printing Brown Designs in Lettering & Design Red/Light Red Number	Large Building with Designs in 4 circles	3"x4-7/8"

Figure 4. **FIRST INTERNAL REVENUE SWEEPSTAKES DESIGN**
(13 X 19.5 mm oval — U.S. eagle & shield)

THE BUREAU OF INSULAR AFFAIRS

By James Biedzynski

Philippine stamp collectors generally know the Bureau of Insular Affairs (BIA) as the government agency which supervised the printing of the Islands' stamps and their shipment to Manila. Indeed, the BIA is occasionally mentioned in stamp catalogues and philatelic literature in this capacity. The Bureau, however, influenced the Philippines greatly between 1902 and 1939.

The BIA owed its existence to the American overseas empire's chaotic organization and development. In 1898, the United States acquired the Philippines, Puerto Rico and Guam as a result of the Spanish-American War. The War Department was assigned to administer the Philippines and Puerto Rico because the government lacked an agency that could supervise colonies. Cuba was also under the Department's jurisdiction while it was under American occupation between 1898 and 1902. In December 1898, the Division of Customs and Insular Affairs was established in the War Department

to handle colonial matters. In 1900, it was renamed the Division of Insular Affairs. Two years later, in 1902, Congress created the Bureau of Insular Affairs. From the beginning, much was expected of the Bureau. It was in charge of colonial policy over the Philippines and Puerto Rico and had to supervise the Customs Receivership in the Dominican Republic. On occasion, the BIA was called upon for assignments with Cuba, Haiti, and Panama. Thus, the Bureau functioned much as a European colonial ministry did but without the formal trappings that signified ownership of an overseas empire. Indeed, most Americans of the time were generally unaware that their nation possessed an island empire stretching halfway around the world.

The BIA was constantly hampered by a small staff, inadequate office space and vaguely defined powers. From its inception in 1902, Congress never defined the BIA's prerogatives very precisely. As a result, the Bureau could do what its superiors wanted it to do or it could be ignored. The Secretary of War, besides supervising the army, was responsible for Federal works projects and colonies under the War Department. As it happened, most of the Secretaries of War knew little about colonial matters and relied on the BIA for advice and formulation of policy. Ignorance and apathy concerning the Philippines and Puerto Rico existed in the White House and Congress as well, and Presidents and Congressmen frequently solicited the BIA's help. Indeed, the BIA was the silent partner of American colonial policy, working decisively behind the scenes, but at the same time largely invisible to the public.

The Bureau performed a wide variety of functions. It served as the middle link between Washington, Manila and San Juan. Philippine and Puerto Rican government funds in the United States were placed in its care. Filipino students studying in America were supervised by the Bureau. The BIA kept records of most important documents pertaining to the Philippines and Puerto Rico. It prepared legislation for Congressmen and successive administrations concerning the Philippines and Puerto Rico. Most legislation pertinent to the Philippines between 1902 and 1939 was either written or partially drafted by BIA officials. One might say the silent bureau was the ghostwriter of American colonial policy.

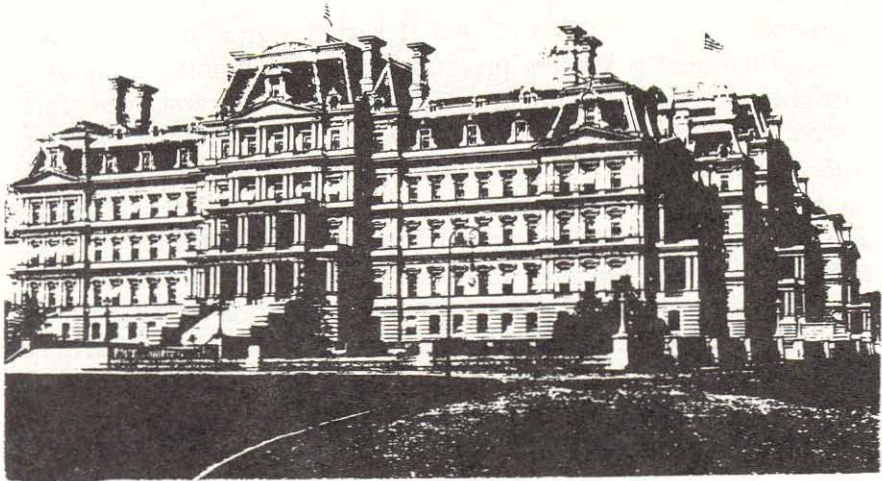
The BIA's Chiefs were its main driving force. They were expected to provide expert advice on colonial subjects, be ready to deal with a multitude of influential people, and create policy when their superiors were unable to do so. Since the Bureau was a part of the War Department, every BIA Chief was an army officer. The two most prominent Chiefs were Generals Clarence Edwards and Frank McIntyre. Edwards, who was Chief from 1902 to 1912, was very political and highly abrasive. In 1912, McIntyre, who had been his Assistant Chief since 1905, succeeded him. Except for service in World War I, McIntyre ran the BIA until 1929. McIntyre was genial and low keyed, almost to the point of being secretive. He knew more about the Philippines than any other American prior to World War II, and actively shaped colonial policy. At the same time, however, McIntyre had a habit of avoiding delicate issues. He was instrumental in drafting the Jones Bill, passed by Congress in 1916, which granted the Philippines home rule with the vague promise of eventual independence. In 1922, he prepared the early draft of what ultimately became the Tydings-McDuffie Act which provided for the Islands' independence in 1946. After his retirement in 1929, the Philippine government hired McIntyre as their lobbyist in Washington.

The BIA also housed some very interesting secrets. Filipino views on independence prior to World War II varied a great deal and some Filipino nationalist leaders privately preferred dominion status to outright independence. In late 1913, Manuel L. Quezon, who represented the Philippines before Congress, presented McIntyre with a plan to delay Philippine independence for a generation. In secret, the two men redrafted the Jones Bill to thwart independence in the near future. McIntyre prepared several memoranda based on his conversations with Quezon, and these documents were kept in a BIA safe for many years. Quezon actually wanted a dominion style relationship with the United States, and was sometimes accused of not really wanting independence for his country. Had McIntyre's memoranda been made public, his career probably would have been destroyed.

The Bureau's most terrible secret was the suppressed history of the Philippine-American War, written by Captain John R.M. Taylor between 1902 and 1906. Taylor based his history on thousands of captured Filipino revolutionary documents in the BIA's custody. The



General Frank McIntyre



**The BIA was located in different Washington buildings,
including the State, War and Navy Building.**

massive study along with translations of critical documents chronicled the numerous abuses and atrocities that Filipino revolutionary leaders inflicted on their own people between 1896 and 1902, and presented a very different picture of the Philippine Revolution than was the case elsewhere. In 1906, William H. Taft, who was then the Secretary of War, feared the Filipino reaction to the history and ordered it suppressed. For the following thirty years, Taylor attempted to have his work published, only to be thwarted continually by BIA officials worried about the effect the history might have on Philippine-American relations.

Beginning in 1920, attempts were made to create a civilian agency to supervise all American possessions. Thus, the War Department, along with the Navy Department which governed Samoa, Guam and the Virgin Islands, would have to yield their imperial jurisdictions. During the 1930's, Congressional action gradually accomplished this. The BIA lost control over Puerto Rico in 1934 and was abolished five years later. In 1939, the Department of the Interior assumed responsibility for American overseas possessions. At the time, Quezon, who was now the Philippine Commonwealth's President, and other Filipino leaders protested the change, and stated the War Department was better suited to handle Philippine Affairs than any other part of the Federal government. The era of empire, however, was passing and the BIA had become an anachronism. After 1939, the Bureau faded into historical obscurity. Unfortunately, it has not received adequate attention from historians interested in America's colonial experiment in the Pacific and the Caribbean.

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WARTIME CIGAR STAMPS

By Douglas K. Lehmann

This article describes four kinds of wartime cigar stamps. These four are Philippine tax paid stamps that (1) the Commonwealth printed before WWII but saw usage during the Japanese Occupation, (2) Commonwealth issues overprinted for use during the occupation, (3) printed during and used exclusively for the Japanese occupation, and (4) occupied issues overprinted for use in the liberated Commonwealth. My purpose is to describe, in one place, all known information. Arnold H. Warren has written three times on this subject: Once for this Journal¹, once in another Journal², and once privately³. Added to Warren's knowledge are examples collected by the author and Ray L. Coughlin during the last decade.

The table lists the information known to this author and invites comments to further clarify the facts. The most amazing aspect of these fiscals is the CAUTION printed on every one of these stamps and shown in Figure 1. This caution requires that **every** cigar stamp be broken and then destroyed. This statement says these stamps are un-collectable. What a bane to stamp collecting! Fortunately, some collectors saved a few examples; some were "liberated," and some individuals opened cigar packages without breaking the stamp. The existing used examples in the stamp collecting community are mostly from the latter situation. Perhaps, if you left one cigar in a box of 50 or 100, it was technically legal to keep the cigar stamp un-broken (strictly an opinion of a non-lawyer). There are four general classes of tobacco stamps and all are difficult to collect. However, the cigar fiscals are the easiest to find in this class, next comes the cigarette fiscals. The hardest to find are the smoking tobacco and chewing tobacco fiscals. However, even the cigar stamps are scarce and most revenue collectors are lucky to own but one or two examples.

The Bureau of Internal Revenue printed all the cigar stamps on blue paper with security printing in green. The two colors are dark and blend in making it difficult to photograph them clearly. Printed in black (over the blue and green) are the caution, tax rate, stamp value, and size cigar container. Most of these stamps include a double-line watermark reading PIRS. The stamps also contain a single serial number handstamped in black.

The table first describes the 1933-35 series inscribed PHILIPPINE ISLANDS INTERNAL REVENUE. Warren lists two rates and three container sizes. Figure 2 shows a new listing, W-1082A, a 50 container size stamp using the tax rate of 2.30 pesos per thousand cigars. Warren lists a 50 size stamp (W-1083) but with the 4.60 peso per thousand cigar rate. To my knowledge, no philatelic journal has illustrated W-1083 nor do I know a collector who owns one.

I have no documentary evidence on why there are cigar stamps with different rates for the same size package of cigars during the same period. However, other stamps used for exported cigars to the United States during the 1920s and 1930s had different rates based upon the cost per cigar: cost being a gauge for quality of the tobacco. This, I believe, is the explanation for the different rates reflecting different standards of tobacco quality. I have seen one cigar package with a Japanese Occupation cancel on the cigar stamp. This package stated the cigars inside were Class A requiring a cost less than 5 cents (not centavos) each. The package price was 10 cigars for 25 cents and the package was probably cardboard stock that remained from a printing before the occupation. So, Class B should be higher in price and quality with the final and highest quality Class E. During the wartime period, philatelic authors refer to no more than three tax rates per series. I would interpret this to mean that the two highest grades were only for export and not manufactured during these years for internal island use.

My listing started with the 1933-35 series since collectors report seeing the 25 cigar stamp with a Japanese occupation cancellation. Warren states that when surcharged and new stamps were exhausted, "...pre-war stamps without surcharge also were used, the increase in the tax rate above the pre-war stamp being paid in cash."³ I imagine the Bureau omitted the surcharge because most remainders were not in complete sheets and thus would have been labor intensive to overprint. The other three 1933-35 stamps may also exist with occupation cancels. In fact, collectors also report seeing the preceding 1932 issue used during the war without surcharged overprints. The 1932 issue has three tax rates and 19 total stamp values. I have seen 3 of the 19 used during the war, W-1063 (20 cigars), W-1066 (100 cigars) and W-1070 (5 cigars). Figure 3 shows W-1063 with a September 15, 1943, punched cancel. You can see the "43" upside

down under the "PLACE FOR" in the upper left corner. The Bureau likely used up its blue paper stock sometime in 1943. From that point on, the Bureau forced into use all available unused stamps of preceding years.

The second series has five cigar stamps representing four size containers. Warren identified four of these with issue dates in 1936-38 and 1941. These stamps are all inscribed COMMONWEALTH OF THE PHILIPPINES INTERNAL REVENUE. I cannot detect a watermark on the 10 cigar stamp issued in 1941 nor the 50 cigar stamp with a 23 centavos value. Figure 4 and 5 are the 10 (W-1083A) and 100 (W-1085) cigar stamps using the tax rate of 2.30 pesos per thousand cigars. Figure 7 is the 25 (W-1086) cigar stamp using the higher tax rate of 7 pesos. Figure 6 is the 50 cigar stamp that uses a tax rate of 4:60 pesos per thousand cigars. Warren did not report this rate and I have assigned the only value number W-1085A. The only copy of W-1085A I have seen is in my collection. This example has no watermark and is punch cancelled during the Japanese Occupation. I believe the Bureau printed the W-1083A in 1941 and probably did not issue them before the war. This likely is also true of W-1085A. So, a commonwealth cancel may not exist on either W-1083A or W-1085A. Ray L. Coughlin collected the Figure 4, 5 and 7 examples that have 1942 or 1943 cancels. Warren also collected the 100 as well as the 10 cigar stamp fiscals with Japanese occupation cancels.

The next series is the 1942 issue overprinted during the occupation. These stamps are the preceding issue overprinted in red and in three lines EX. OR. NO. 36 plus the new tax rate per thousand cigars, and the number of cigars with a new stamp value. Warren listed two stamps and later assigned the numbers W-1087 and W-1089 to them.⁴ Warren listed the 50 cigar fiscal W-1089 without actually identifying the un-overprinted fiscal as W-1085A. Warren may have thought the W-1085A was his W-1083 fiscal listing. I have never seen W-1083 and the lack of examples or photographs make me believe that it may not exist. If a member owns W-1083, I would appreciate knowing this information. Figure 8 shows W-1089. W-1089 is an overprinted 50 cigar stamp where the second and third lines read P10.00 PER M/50's at PO.50. Ray Coughlin owns a third stamp overprinted on the 50 (W-1088) cigar stamp illustrated in Figure 9. The red overprint on Figure 9 reads EX. OR NO 36/P6.00 PER M/50's at PO.30. In this series,

there are no reports of an overprinted 100 cigar (W-1085) stamp but one possibly could exist.

The Bureau printed the next issue in 1942 or 1943 with a new design. The Bureau inscribed the stamps REPUBLIC OF THE PHILIPPINES. They are similar to the preceding issue but without the coat of arms. The table shows the two values known for packages of 10 and 50 cigars. Warren never saw these stamps or their overprinted postwar version. He did, however, learn of their existence and he assumed the inscription read PHILIPPINE EXECUTIVE COMMISSION/INTERNAL REVENUE. Warren was wrong in this assumption. However, his assumption was very sound, since cigarette, smoking tobacco, and chewing tobacco stamps all had this inscription. Therefore, I believe the new cigar stamps were the last printed with the last available blue paper in Manila. I have never seen these two stamps without the overprint. Either the Bureau issued only a few, or revoked the rates soon afterwards and did not issue the two stamps un-overprinted. Or, possible, smokers fear of Japanese punishment caused them to "properly" destroy the stamps according to the CAUTION. In any case, no collector has ever seen these two stamps without the 1945-46 overprint described next. If they exist, they are a very scarce modern rarity.

The last wartime cigar series is an original listing and the impetus for this author to prepare this article. The series was unknown to Warren. I first learned about its existence by a small remark in Elliot Chabot's catalogue about 10 years ago. It was not until 1988 that I first saw the stamp. That example was split into two parts on an old Alhambra (Manila) cigar box. My next awareness of the stamp was lot 364 in our own IPPS auction of November 27, 1988. I successfully won that lot with a modest bid and it arrived January 30, 1989 for my second observation. By coincidence, a friend loaned to me the the cigar box the day before this lot arrived. So, after a 10 year search, two stamps were in my possession. I have never seen any other examples of this stamp which was for the 50 cigar value. On February 19, 1989, Ray L. Coughlin let me examine his extensive tobacco stamp collection. In that collection were two of the 10 cigar value stamps. Figure 10 and 11 show Ray's and my stamp, the 10 cigar (W-1092) and 50 cigar (W-1093). The 50 cigar stamp is punch cancelled June 1, 1946, proving this series was an issue of the liberated Commonwealth. I have listed

a 1945-46 date for this issue since the Bureau might have released them in 1945. The two stamps are of the preceding series, overprinted in red VICTORY/Commonwealth of the Philippines, with new rate per thousand cigars, and new value. Additionally, there are red lines that obliterate the old government name, tax rate, and stamp value. Veteran revenue collectors in the Philippines are probably aware of these two stamps but this is the first listing of them in a philatelic journal. It took two collectors over 10 years to find examples, and each collector was only able to find one of two values.

It is possible that the last two issues (un-overprinted and overprinted) may contain a 100 cigar stamp. However, so far, no collector has reported any examples of 100 cigar stamps. More probably is the existence of earlier stamps with Japanese occupation cancels not recorded in the table or the example referenced earlier. The author would appreciate any new information about values or usage of the wartime cigar stamps. Just remember, please don't follow the CAUTION in the stamp and destroy examples - they are difficult to find as it is now.

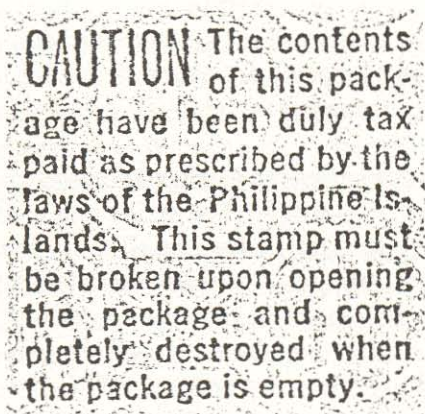


Figure 1



Figure 2 — (W1082A)



Figure 3 — (W1063) 9-15-43



Figure 4 — (W1083A) 2-15-43

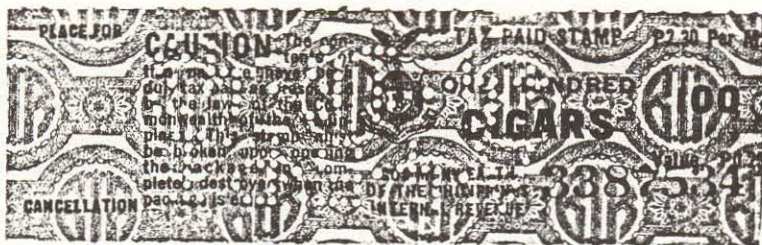


Figure 5 — (W1085) 4-16-43



Figure 6 — (W1085A) 6-26-43



Figure 7 — (W1086) 11-24-42



Figure 8 — (W1089)



Figure 9 — (W1088)



Figure 10 — (W1092)

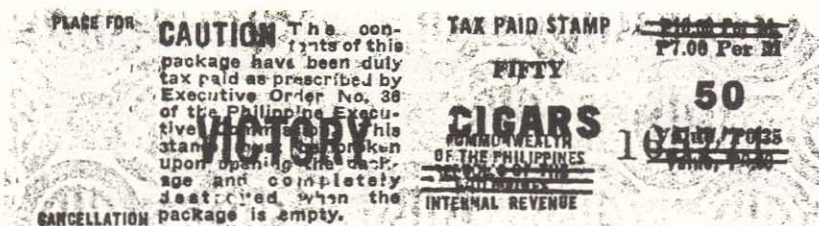


Figure 11 — (W1093) 6-1-46

TABLE OF WAR RELATED PHILIPPINE CIGAR STAMPS

Size 102mm x 30mm. Rouletted. Un-watermarked or watermarked double lines P I R S. Printed in black on blue paper. Security printing is a green repeating ornamental monogram with the initials BIR. Serial number handstamped in black.

1933-35. Inscribed PHILIPPINE ISLAND INTERNAL REVENUE.

Tax rate = Ps.30 per M

W-1081	P0.023	10 Cigars	
W-1082	P0.0575	25 Cigars	Used during Jap Occ
W-1082A*	P0.115	50 Cigars	Figure 2

Tax rate = P4.60 per M

W-1083	P0.30	50 Cigars	Not seen by author
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1936-38, 1941. Inscribed COMMONWEALTH OF THE PHILIPPINES INTERNL REVENUE

Tax rate = P2.30 per M

W-1083A	P0.023	10 Cigars	1941, Un-watermarked, Figure 4, Used during JapOcc
W-1084	P0.115	50 Cigars	Used during JapOcc
W-1085	P0.23	100 Cigars	Used during JapOcc, Figure 5

Tax rate = P4:60

W-1085A*	P0.23	50 Cigars	1941, Un-watermarked, Figure 6, Used during JapOcc
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Tax rate = P7 per M

W-1086	P0.175	25 Cigars	Used during JapOcc, Figure 7
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1942. Stamps of 1933-41 overprinted in red in three lines EX. OR. NO. 36, new rate per thousand, and number of cigars per package with new value.

Tax rate = P6 per M on P2.30 per M

W-1087	P0.06 on P0.023 (W-1083A)	10 Cigars
W-1088*	P0.30 on P0.115 (W-1084)	50 Cigars, Figure 9

Tax rate = P10 per M on P4.60 per M

W-1089	P0.5 on P0.25 (W-1085A)	50 Cigars, Figure 8
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1942-43. New design without coat of arms inscribed REPUBLIC OF THE PHILIPPINES (None have been seen of this issue without the 1945-46 overprint)

Tax rate = P6.00 per M

W-1090* (?)	P0.06	10 Cigars	Not seen by any author
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Tax rate = P16 per M

W-1091* (?)	P0.80	50 Cigars	Not seen by any author
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1945-46. Stamps of 1942-43 overprinted in red in three lines VICTORY / COMMONWEALTH OF THE PHILIPPINES. The third line states the new rate per thousand cigars and new stamp value. Plus lines obliterate the former government, original tax rate and original stamp value.

Tax rate = P7 per M on P16 per M

W-1092*	P0.07 on P0.06 (W-1090)	10 Cigars, Figure 10
W-1093*	P0.35 on P0.80 (W-1091)	50 Cigars, Figure 11

* Numbers assigned posthumously

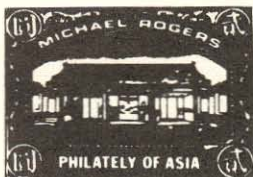
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