



PHILIPPINE PHILATELIC NEWS

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Fourth Quarter, 1990

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THE TAXATION OF PHILIPPINE GAMBLING EVENTS

Part III – The National Charity Lottery (1937-41)

by Douglas K. Lehmann

There were 23 lotteries held during the last five years of the Commonwealth era. The Commonwealth ran these lotteries similar to those described in Part II. A horse race was combined with each lottery. However, these lotteries were different in that the Bureau of Internal Revenue changed the design of the imprinted fiscal stamp on the ticket. All 23 lottery tickets in this era bear the stamp described by Warren as W-776 and shown in **Figure 1**. The figure 1 fiscal stamp is red and measures 14 x 19.5 mm. The stamp design is the Coat of Arms of the Commonwealth of the Philippines, flanked by palm trees and "2c" at left and right of the shield. **Figure 2** shows each stamp printed at the intersection of four ticket shares (2 x 2). Separating each peso ticket into four 50 centavos shares makes each share display one-fourth of the 2 centavos documentary stamp. Examples of this fiscal stamp without crossed roulette perforations exist only on bank checks.

The author is indebted to two individuals for providing valuable research to this segment. First credit goes to Mario Que who provided a listing of the 23 tickets from his extensive collection. Second credit goes to C.M. "Niel" Nielsen who provided the actual Acts of the Philippine Legislature that governed these lotteries, the Commonwealth Act Number 227 passed on November 30, 1936 for a two year period (1937-38). Act 4130 covers the next two years of 1939-40, while Act 550 operated up to WWII.

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The Que collection lists these 23 dates of Commonwealth lotteries, all with a four part rouletted W-776 at the intersection of the four share ticket:

W-776a	May 16, 1937	W-776m	April 21, 1940
W-776b	September 19, 1937	W-776n	June 23, 1940
W-776c	December 19, 1937	W-776o	September 22, 1940
W-776d	May 15, 1938	W-776p	December 22, 1940
W-776e	August 21, 1938	W-776q	February 16, 1941
W-776f	December 18, 1938	W-776r	March 16, 1941
W-776g	February 19, 1939	W-776s	April 20, 1941
W-776h	April 16, 1939	W-776t	June 22, 1941
W-776i	June 18, 1939	W-776u	August 19, 1941
W-776j	September 17, 1939	W-776v	October 19, 1941
W-776k	December 17, 1939	W-776w	December 21, 1941
W-776l	February 18, 1940		

The designs of all 23 tickets are different, but are easy to identify by the date. The paper and ink colors differ as well as border designs. Most designs feature a horse, Filipino woman or animal as part of a larger scene. At first, the Commonwealth numbered each share 1 to 4, starting at the lower right share and going clockwise. By 1941, each share simply stated "1/4 unit." **Figure 3** shows a horizontally formatted ticket, but most tickets are vertically oriented (**Figure 2**).

Listed prizes are for a full 2 Peso ticket with holders of 1/4 shares/units receiving 1/4 the listed prize. **Figure 4** shows representative prizes during the 5 year Commonwealth period. The use of charity and residual prizes varied per lottery as did the use of the 9th and 10th level prizes. A charity prize was no different from other prizes except that only one winner received that amount. The charity prize, when awarded, was usually more than 6,000 Pesos. If ticket sales were below projections, then officials dropped the residual prize. No residual prize was offered for the three lotteries shown in **Figure 4**; however, residual and 10th level prizes were awarded during the 5 years. Consolidation prizes matched the last two or three digits of the first prize or charity prize winner. Sometimes the matching number was the entire number less the letter suffix (1939 tickets).

The prize allocation rules also varied slightly from race to race. However, the December purse was always bigger for the Christmas

season that followed. When ticket sales were below expectations, the Corporation took several steps. The first step was to cut some of the prizes such as the residual prize mentioned before. However, many times this was not enough and the Corporation would lower some of the main prizes a fixed percentage. In 1939, the Corporation lowered prizes between 1.56 and 2.65 percent. The June 18, 1939 projected 80,000 Peso first prize was actually 79,788.23 Pesos.



Figure 1

Other changes happened during these 5 years. I checked the *Manila Tribune* for 1939 and noticed a few of these changes. One change was the addition of a parade as part of moving the ticket stubs to the race track. The parade usually left Rizal Avenue at 3 P.M. and proceeded to the Santa Ana Park (Santa Ana Turf & Racing Club). I also noticed different agents advertising their services for selling parts of a 1/4 share lottery ticket. Principal agents in 1939 were Trinidad & Millar, Manuel Uy, and Marcela Meer Millar. (I don't know if this was a family business of the Millar's or he was part of two companies.)

The reading of Act 227 recalls more information than I listed before from the *Manila Tribune* in Part II. This Act set up a national corporation known as the "National Charity Lottery." The Act directed the Bureau of Printing to print the tickets and the 2-Centavos Internal Revenue stamp imprint. Dividing the tickets into four shares was an option belonging to the Corporation. A Board of Directors determined the sub-division of the 30 percent of receipts for charities. Of the amount reserved for charity, the Philippine Antituberculosis Society received 50 percent. The Corporation divided the other half between hospitals, charitable and public welfare organizations. The



Figure 3

Board received regulatory advice from the Health and Public Welfare Commission for its charitable distributions.

The Act, as mentioned in Part II, provided prizes to bearers of tickets, less one exception. That exception was for registered tickets of non-residents who could not transfer their tickets (Figure 2 example). The Corporation paid non-residents by mail.

The government did not continue W-776 into Japanese Occupation on lottery tickets. Checks imprinted with W-776, however, saw genuine use during the Japanese Occupation. Lotteries reappeared in mid-1942 which will be covered by Eugene A. Garrett in Part IV.

DATE OF HORSE RACE AND LOTTERY						
	May 15, 1938		Dec 17, 1939		Apr 20, 1941	
Prize	#	Amount	#	Amount	#	Amount
1	1	100,000	2	150,000	1	100,000
2	1	50,000	2	60,000	1	50,000
3	1	25,000	2	25,000	1	25,000
4	11	5,000	12	8,000	6	5,000
5	50	3,000	50	2,500	50	2,000
6	100	1,000	100	1,200	100	1,000
7	200	800	100	800	200	500
8	300	500	?	Σ36,440	59	200
9	--	--	?	Σ119,920	--	--
10	--	--	--	--	--	--
Consolidation	7,500	10	12,500	20	5,000	8
Charity	--	--	1	8,780	--	--
Residual	--	--	--	--	--	--
Projected Sales		1,500,000		2,500,000		1,000,000

Figure 4. FULL SHARE PRIZE MONEY (PESOS)

SPECIMENS OF THE SPANISH PHILIPPINES – UP-DATE

by Don Peterson

This article updates the information on Spanish Philippine specimens addressed in the April 1988 issue of the Philippine Philatelic News. Since that article, new information has been obtained from several collectors and auctions.

The up-date, as shown in **Tables 1 and 2** of this article, corresponds to the tables in the 1988 article.

If anyone has any additional information on specimens of the Spanish period, please contact IPPS, or Don Peterson, 7408 Alaska Ave., N.W., Washington, DC 20012.

TABLE 1

DESCRIPTION OF SPECIMEN TYPES OF THE SPANISH PHILIPPINES

TYPE 1. Handstamped "MINISTERIO DE ULTRAMAR MUESTRAS" in two lines. The top line "MINISTERIO DE ULTRAMAR" has sans serif letters. The bottom line "MUESTRAS" has serif letters. 15mm by ?mm. Blue. No gum. Found on 1871-1879 issues.

TYPE 2. Handstamped "MUESTRA" with sans serif letters. 2mm by 14mm. Smooth yellow-white gum. Red. Found on 1886-1896 issues.

TYPE 3. Handstamped "MINISTERIO DE ULTRAMAR MUESTRAS" in two lines. All letters sans serif. 17mm by 42-1/2mm. Violet. Smooth white gum. Found on 1890-1896 issues.

TYPE 4. Typeset "MUESTRA" with sans serif letters. 1-1/2mm by 10-1/2mm. Violet. Smooth white gum. Found on 1897 issues.

TYPE 5. Typeset "MUESTRA" with sans serif letters. 3mm by 13mm. Violet. Smooth white gum. Found on 1897-1898 issues.

TABLE 2
KNOWN OCCURENCE OF SPECIMEN TYPES ON
POSTAL AND NEWSPAPER ISSUES OF THE SPANISH
PHILIPPINES

<u>Scott No.</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
39 (cardstock)	VR				
40	R				
40 (cardstock)	VR				
41 (cardstock)	VR				
42 (cardstock)	VR				
43 (blue color proof)	R				
45	VS				
46 (rose color proof)	R				
47	R				
48	R				
50	R				
51	R				
52	VS				
54	VS				
56	VS				
57	VS				
58	VS				
64	VS				
140		S	VS		
141		S	VS		
142			VS		
143		S		S	VS
144		S	VS		
145		S			
146		S			
147			VS		
148			VS		
149		S			
150		S			
151		S			
152		S			
153		S	VS		
154 (PROOF)			VR		
155			VS		
156		S	VS		
157		S	VS		
158		S	VS		
159		S			
160		S			
161		S			
162		S	VS		
163		S			
164		S	VS		
165		S	VS		
166		S	VS		
167		S			
168		S	VS		

<u>Scott No.</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
169		S	VS		
170		S	VS		
171			VS		
172		S	VS		
173		S			
174		S			
175		S	VS		
176			VS		
177		S			
178		S			
179		S		S	
180				R	
192					S
193					S
194					S
195					S
196					S
197					S
198					S
199					S
200					S
201					S
202					S
203					S
204					S
204 (imperf proof)					R
206					S
207					S
208					S
209					S
210					S
211					S
P1		S			
P2		S			
P3		S			
P4		S			
P5		S			
P7			VS		
P8			VS		
P9		S			
P11			VS		
P12			VS		
P13		S			
P15			VS		
P16			VS		
P17		S			
P18			R		
P19			VS		
P20			VS		

Note: Relative scarcity is indicated by S=scarce, VS=very scarce, R=rare, and VR=very rare.

REFERENCES

Peterson, Don. "Specimens of the Spanish Philippines." Philippine Philatelic News. Eden, New York. April 1988. Pages 1-8

A MOST UNUSUAL FISCAL LIBERATION DOCUMENT *by Douglas K. Lehmann*

Figure 1 is another fiscal document of the liberated Commonwealth that formerly belonged to the late Robert K. Shelhammer which Eric Jackson bought in 1988. I count three facets of this document that make it very unusual, any one which would have caused Theodore Sheldon to bring this to Arnold H. Warren's attention if Sheldon were a previous owner. Therefore, I do not believe it was part of the Sheldon collection bought by Shelhammer in 1970.

The fiscal on this document is W-676, the 2 Peso carmine lake Internal Revenue stamp overprinted with VICTORY. Sometime in early 1945, a total of 49,148 panes of 21 stamps of this value arrived in the Philippines. The fiscal, together with overprinted documentary and postage stamps, became the legal usage of the liberated Commonwealth. The exact release date of this VICTORY series is unknown: perhaps April 1945; more likely May. The period of liberation use is 1 year and 2-3 months. The tax office cancelled this document May 15, 1945. This liberation usage is the first unusual aspect. Despite the millions of values issued and the one plus years of use, this is the only one I've seen.

The second interesting facet of the document is how it was prepared and where. An official filled out the document on a form designed for 1942 which was probably printed before the Japanese invasion. The same official scribbled over the 1942 and wrote "1945" on top with red ink. This person also applied a purple VICTORY hand stamp, about 1/2"x3", across the top portion. This VICTORY notation and stamping are evidence of the demonetization and invalidation of postage and fiscal stamps without overprints. **Figure 2** shows a closer view of both the VICTORY hand stamp and information about the taxpayer. This woman taxpayer paid taxes on a Sari Sari Shop. Gene Garrett translates "sari sari" as "variety", or something akin to a small neighborhood drug & sundry store.

Her business only lasted six weeks, ending on June 30, 1945. The reverse shows that profits (if any) were low enough not to require the payment of a second quarter tax.

The third, most arresting aspect, is that the two 2-Peso fiscal halves do not have control numbers! This is the only recorded instance of this omission on any value in this series. For comparison, **Figure 3** shows a 1949 document with the normal type F control number. Mint examples of this fiscal series all have two control numbers - the same number on both halves (**Figure 4**). One can only guess how many

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fiscals have no control numbers or how this could have happened. There is one compelling theory. Did the Navy transport the initial fiscal shipment and land them on Leyte along with the postage stamps issued January 19, 1945? Notice that the document and shop were in Tacloban, Leyte where the postage stamps were issued. If so, perhaps Leyte's tax office removed their requirement of control numbers and shipped the rest to Manila about April or May 1945. Remember, the Post Office did not open until April 16, 1945 and the Bureau of Internal Revenue (BIR) building had burned. I have seen a Documentary VICTORY document dated May 16, 1945. This 30 day period is probably when Manila received fiscal stamps and started applying control numbers to Internal Revenue stamps. The BIR probably then overprinted this forwarded supply and sent them on to the other provinces. (Perhaps the BIR even later sent Leyte properly numbered ones.) One fact both supports and disputes this theory. We have recorded only one Tacloban Documentary stamp with a hand stamped VICTORY overprint. This could possibly mean that the Navy landed the fiscals before the postage, or that there was a more pressing desire to start mail service than pay taxes. Just about everyone will agree to the latter! The theory certainly makes for engaging speculation; however, I can't prove it either way.

I would request that readers provide me with any information on VICTORY Internal Revenue fiscals without numbers, or tell me, or the editor, of fiscal documents cancelled January 1945 to July 1946 with or without control numbers.

Original
APF

Miscellaneous Tax-Receipt No. **V 203802**

Schedule *7* Paragraph *New*

Assessment No. _____

REPUBLIC OF PHILIPPINES
INTERNAL REVENUE TAX

Manila

Province _____
Municipality _____
Taxpayer's name *Lydin A. Quilla*
Locality *del Pilar, Malate*

Stamp: **REVENUE**
197564
2
FINE COMMISSION

itted

{ Tax _____ P. *2*



NEW TAX RECEIPT ISSUED No. **LEGE-TAX RECEIPT DE IMPUESTO DE PRIVILEGIO**

3

Schedule **G** Paragraph **3** Assessment Taxable No **100471**

Province **Quezon** Municipality **Malabon**
Taxpayer's name **Francisco S. Saborang**
Nationality **Philippine**
Locality **Malabon** Date of issue of this tax receipt **15/15/45**
BIBIANO L. MEER Collector of Internal Revenue
By **[Signature]** Chief Revenue Officer

This side may be used for affixing stamps if necessary

This side may be used for affixing stamps if necessary

YEAR 1942 AÑO

IMPORTANT
To the taxpayer:
1. THIS TAX RECEIPT MUST BE POSTED IN A CONSPICUOUS PLACE.
2. This privilege-tax receipt should be presented to the Office of the City Treasurer, if in Manila, or of a provincial treasurer or of a deputy provincial treasurer, and tax paid thereon during the first twenty days of each quarter; if presented in the Provinces of Agusan, Batanes, Bukidnon, Cagayan, Cotabato, Davao, Isabela, Lanao, Palawan, Samar, Sulu and Zamboanga, tax should be paid during the first month of each quarter.
3. Remittances covering payments by mail must be sent in time to reach the hands of the collecting officer not later than the last day fixed by law for the payment of taxes.
4. THIS PRIVILEGE-TAX RECEIPT TOGETHER WITH THE STAMPS AFFIXED THERETO MUST BE RETURNED BY THE TAXPAYER EVEN AFTER ITS RENEWAL OR RETIREMENT FROM BUSINESS. (Sec. 16, Regulation No. 53, Department of Finance.)

IMPORTANTE
Al contribuyente:
1. ESTE RECIBO DE IMPUESTO DEBE SER COLOCADO EN UN SITIO VISIBLE.
2. Este recibo de impuesto de privilegio deberá presentarse a la Oficina del Tesorero de la Ciudad si es en Manila, de un Tesorero Provincial o de un Tesorero Provincial Delegado y pagarse el impuesto correspondiente al mismo durante los primeros veinte días de cada trimestre; si ha de presentarse en las Provincias de Agusan, Batanes, Bukidnon, Cagayan, Cotabato, Davao, Isabela, Lanao, Palawan, Samar, Sulu y Zamboanga, deberá pagarse el impuesto durante el primer mes de cada trimestre.
3. Los pagos por impuestos que se hagan por correo deberán remitirse de tal suerte que lleguen a manos del funcionario recaudador no más tarde del último día fijado por la ley para el pago de impuestos.
4. ESTE RECIBO DE IMPUESTO DE PRIVILEGIO JUNTAMENTE CON SELLOS LOS ADHERIDOS AL MISMO LOS CONSERVARA EL CONTRIBUYENTE, AUN DESPUES DE SU RENOVACION, O DE DEJAR EL NEGOCIO. (Act. 16, Reglamento Núm. 53, Departamento de Hacienda.)

To collecting officers:
(a) The amount of taxes paid should be written in ink on the reverse side hereof.
(b) RETURN THIS TAX RECEIPT TO TAXPAYER AFTER ITS RENEWAL OR RETIREMENT.
(c) Internal revenue collecting officers should see to it that the coupon is signed by the taxpayer and by his agent also when payment is made by the latter.
(d) Use of any other name besides true name of taxpayer is illegal, unless such other name is registered with the Bureau of Commerce. (Act No. 3883 as amended by Act No. 4147.)
True name of taxpayer must be given here when law requires issuance of individual tax-receipt for a business, occupation, or profession.

A los funcionarios recaudadores:
(a) La cantidad de los impuestos pagados deberán escribirse en tinta en el dorso del presente.
(b) DEVOLVASE AL CONTRIBUYENTE ESTE RECIBO DE IMPUESTO DESPUES DE SU RENOVACION O BAJA.
(c) Los funcionarios recaudadores de rentas internas deberán ver que el cupón está firmado por el contribuyente, y también por su agente, cuando el pago se hace por letra.
(d) El uso de cualquier otro nombre además del verdadero nombre del contribuyente es ilegal, a menos que dicho otro nombre esté registrado en la Oficina de Comercio. (Ley Núm. 3883, según está enmendada por la Ley Núm. 4147.)
El verdadero nombre del contribuyente debe aparecer aquí cuando la ley requiere la expedición de un recibo de impuesto individual para el negocio, ocupacion o profesion.

I HEREBY CERTIFY that the holder of this privilege-tax receipt has retired from business

E. R. OLIVER
Deputy & Municipal Treasurer
(Signature of Internal Revenue Officer - Provincial Functionary of Internal Revenue)

This side may be used for affixing stamps if necessary

This side may be used for affixing stamps if necessary

Figure 1



B. I. R. FORM No. 25.02

NEW TAX-RECEIPT ISSUED No.

LEGE-TAX RECEIPT

DE IMPUESTO DE PRIVILEGIO

Schedule Tarifa **C**

Paragraph Inciso **13**

Assessment Tasación No. **100471**

Province Provincia **Leyte**



Municipality Municipio **Sacboan**

Taxpayer's name Nombre del contribuyente **Soxila Sabrangy**

(See note (d) of Instructions to Collecting Officers below)

Nationality Nacionalidad **Philippine**

Private

(Class of business—Clase de negocio)

Locality Localidad **P. Romz st.**

Date of issue of this tax receipt Fecha de la expedición de este recibo de impuesto **5/15/45**

stamps if necessary
o sellos si es necesario

Figure 2



Figure 4

Corrections to...

"Postwar 'Bureau of Prison' Censor Marks"

by Fumihiko Yano

Figure number errors in Mr. Yano's article necessitate the reprint of a portion of page two of PPN, Third Quarter, 1990.

The stampless cover illustrated in **Figure 3** was written in December 12, 1948 and is addressed to the general's daughter, Miss YOKOYAMA-Michiko. It was censored by the Bureau of Prisons authorities at Muntinlupa on December 13, 1948, and again censored by the US Army Civil Censorship Detachment in Japan on January 12, 1949. The reverse side (**Figure 4**) bears a strike of the Muntinlupa Type A censor mark.

The similar cover illustrated in **Figure 5** is addressed to the general's wife, Mrs. YOKOYAMA-Misayo, and was dispatched via the Repatriation Relief Office, Bureau of Demobilization, Judicial Affairs Investigation Section (rubber-stamped kanji inscription on the reverse, **Figure 6**).

The stamped cover postmarked at Manila on July 11, 1951 (**Figure 1**) was sent by a Japanese Prison Chaplain, the Rev. KAGAO-Shunin, addressed to the general's wife, Mrs. YOKOYAMA-Misayo in Tokyo, and coursed normal postal routes. The reverse side (**Figure 2**) displays the Muntinlupa Type B censor mark.

THE TEN FACES OF IRV

by Douglas K. Lehmann

Irv is no relation to Eve. Irv is my good friend- Internal ReVenuE. Sometimes the most ordinary can be anything but that. The common olive colored 2 Centavos Internal Revenue stamp is that exception. I count 10 major "faces" or varieties of this basic stamp. In addition to these 10 varieties there is at least one additional usage. The Philippines issued all these varieties during a 23 year period, spanning four government eras and two types of tax schedules. You can see why this unusual history makes this stamp one of my favorite fiscals.

Figure 1 lists the varieties of this fiscal stamp. Washington printed the basic stamp with no control numbers and shipped them to Manila. Upon receipt, the fiscals were hand stamped with the same two control numbers placed left and right of the center of the stamp. Washington perforated the first 1.7 million of these fiscals 10x10. Warren assigned number W-615 to this 1930 issue.

Warren Number	Perf.	Use	Control Number Type	Quantity Issued	Year	Remarks/Overprint	Fig.
W-615	10x10	I.R.	A	--	1930		2
W-615a	10x10	I.R.	B	--	1930		3
W-615B	10x10	I.R.	B & A	--	1930		4
			Sub-total	1,668,660			
W-634	11x11	I.R.	A	--	1934		5
W-634b	11x11	I.R.	C	--	1941?		6
			Sub-total	2,828,700			
W-670	11x11	I.R.	E or F	964,300	1945	VICTORY	7
W-746	11x11	Doct.	-	5,871,600	1939	4 Lines	8
"	"	"	"	Unknown	1942?	JapOcc use	9
W-763	11x11	Doct.	-	5,066,544	1945	5 Lines	10
W-1320	11x11	Doct.	-	50,000	1953	Blue Lines	11

Figure 1. VARIETIES OF THE 2 CENTAVOS INTERNAL REVENUE

There are three major varieties of W-615. **Figure 2** shows this fiscal with two type A control numbers (2.5mm wide). **Figure 3** has two type B numbers (2.0mm wide). The quantity of each type is unknown, but both types are plentiful.

Those who follow my writing know I usually launch an article based on a recent discovery. For this article, that find was getting the **Figure 4** fiscal with a type B control number at left and a type A at right. Warren only reports this combination for the 2 centavos value W-615B. (Warren does list another variety that superimposes two duplicate type control numbers {A&C}. I consider this a minor versus a major variety.)

W-615B is scarce and I know of only four examples. The date on my example (**Figure 4**) is January 14, 1930. The Philippines released all three varieties of W-615 January 1, 1930. We know then that both hand and machine stamping were available during 1929: we do not know if more than one machine of each type was available. Somehow, the clerks exchanged machines on one or more panes half way through the hand stamping process. We do know that clerks usually stamped all the left control numbers for a tableful of panes. Then the machine was reset and the right number stamped. This variety may have resulted in an experiment to stamp both numbers by the same clerk. If so, officials probably discarded the procedure as too clumsy and too slow. Of course, this also could have been a two clerk working experiment. The last theory is a machine exchange after lunch or a workday break. I have found type B stamps 40,000 numbers before this variety and type A 10,000 numbers afterwards, so the error occurred within a 50,000 number range. The four examples known to me are 460 numbers apart. I imagine the error is less than one man's work for less than half a day. Whatever the number produced, surviving examples are probably less than a dozen.

By 1934 Washington had changed perforations on this fiscal series from 10x10 to 11x11. Washington had shipped about 2.8 million of these perforated fiscals by 1941. **Figure 5** shows the more common type A control number. (Warren also lists a type C control number for this perforation). **Figure 6** shows this control number that is similar to type A but with digits more widely spaced. Type C numbers are less common and, I believe, not issued until 1941. Most type C surviving examples are unused. Recent discoveries reveal additional values of this 11x11 perforation series with type C numbers. I located a sheet



FIVE FACES
OF IRV

← Figure 2. Type A
Perforated 10x10

Figure 3. Type B →
Perforated 10x10



← Figure 4.
Type B (left)
Type A (right)

Figure 5. Type A →
Perforated 11x11



← Figure 6. Type C



FIVE MORE
FACES OF IRV

← Figure 7. Type E
(Insert = Type F)

Figure 8. →
Perforated 11x11



← Figure 9.
July 9, 1943

Figure 10. →
Perforated 11x11



← Figure 11.
Blue Overprint

of the type C variety but have not seen any examples of singles. Based on these observations, the Philippines may have added type C numbers during the early part of the Japanese Occupation. (You may remember that many collectors bought sheets of this series at the close of WWII with Japanese invasion currency). Warren assigns this fiscal number W-634. I have now listed 5 of the 10 varieties.

In 1945, Washington shipped Manila a million of this fiscal stamp overprinted VICTORY. The Philippines added either a type E or F control number to this fiscal. **Figure 7** shows an example with a type E control number with a type F number shown in the insert. These two control numbers are taller than others and distinctly different from each other. Warren uses W-670 for them. (It is possible that W-670 exists without control numbers. See accompanying article on page 9). This brings the count of varieties up to seven-all Internal Revenue.

The next series of varieties convert this fiscal to a Documentary stamp. The Bureau of Engraving and Printing (BEP) made this conversion by the application of a black overprint.

The Philippines issued the eighth variety and first Documentary variety in 1939. Warren assigns W-746 to this emission of about 5.9 million stamps. **Figure 8** shows this fiscal with four line overprint. The overprint reads DOCUMENTARY/CANCEL THIS STAMP BY STAMPING DATE OF/USE PARTLY ON STAMP AND PARTLY/ON DOCUMENT. Washington continued using perforation 11x11 on all Documentaries. Documentaries required no control numbers.

At the beginning, I mentioned 10 varieties and one additional usage. The additional usage is W-746 used during the Japanese Occupation. During the war, the de facto government revised regulations for the principal uses of Documentary stamps. These regulations rounded taxes to the nearest 10 centavos, therefore there was no need to print more 2 centavos Documentary stamps during WWII. However, some 2 centavos saw use. **Figure 9** shows a 2 centavos used July 9, 1943. I imagine **Figure 9** was part of a 5-stamp multiple.

Leftover Internal Revenue stamps were also used during the Japanese Occupation. It is very possible some 2 centavos Internal Revenue

fiscals (W-634/634b) also saw use during this era. However, Japanese Occupation tax documents are scarce. Gene Garrett reports a 1 centavos Irv on a July 20, 1944 document. So far I have not seen any 2 centavos on document nor any lot offering one in any auction. The chance of this value's wartime use just adds to the mysterious glamor of this fiscal.

The ninth variety is W-763 issued for the liberated Commonwealth. Washington shipped just over 5 million of these fiscals to Manila. The overprint is the same as W-746 with a fifth line, VICTORY, added on the top. The BEP printed all five lines of this overprint simultaneously (**Figure 10**).

The tenth variety is the most unusual: I call it a double turncoat. **Figure 11** shows this 1953 fiscal stamp. Reports state at least 50,000 copies of W-670 were never hand stamped or used after the Liberation. The need arose for more 2 centavos Documentary stamps, so the government pressed these fiscals into use. Four blue bars obliterate PHILIPPINE ISLANDS and add REPUBLIC OF THE PHILIPPINES at the top, again in blue ink. This is the first turnabout — a Commonwealth stamp becomes a Republic stamp. Next seven blue bars partially block the black VICTORY in the middle. The overprint adds DOCUMENTARY in blue ink over these seven bars. The second turnabout changes this Internal Revenue fiscal to a Documentary fiscal stamp. This second turnabout happened before, with varieties eight and nine. However, both changes on the same fiscal are unique to Philippine philately!

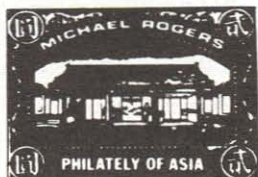
In summary: the Washington printings of this value numbered over 16 million for the basic 2 centavos design. Five varieties left Washington between 1929 and 1946. The BEP in Washington used four plate numbers during these 17 years. Manila applied five types of control numbers and one overprint. Manila mixed these ingredients to produce ten varieties between 1930 and 1953. During these 23 years, at least one variety was used by the Japanese Occupational government.

As common as most of these 10 "faces" are, I only own one on document. On that document, the taxpayer placed a single W-746 Documentary on the reverse. It's always just something unusual about the 2 centavos Irv that makes him one interesting fellow.



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