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*Philippine Philatelic Journal*

## TWO REVENUE MULTIPLES and one fake single

By Douglas K. Lehmann

Take *two* pictures of 34 copies of *two* Spanish era revenue stamps, add *two* handstamps, and you get *two* remarkable and probably unique multiples. Officials issued both revenue stamps in the 1860s about five years apart. Both revenues are 5 Real values with Warren numbers of W-29 and W-87. W-29 is the brown seated justice design while W-87 is the orange royal crown and shield design. These two stamps are from the second and fourth Derecho Judicial or Legal Fee series. Spain also used the first two series in Cuba and Puerto Rico. These stamps paid civil and criminal court costs.

**Figure 1** (Cover) shows W-29 in a multiple of 15. This multiple is from the lower left corner of the pane of 50. The pane layout is 10 by 5 with a marginal inscription at top reading "ULTRAMAR — Derecho Judicial 50 sellos de 5 reales". The pane has wide margins, the left and bottom margins cut back on this multiple. This series issued in 1865.

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The remarkable aspect of this multiple is the faded blue specimen overprint. This overprint is described for postage stamps by Don Peterson as Type IA. There are three complete handstamps of this type on this multiple. (Pieces of **5** other strikes are there including just the left bar of the **M** of Muestras-in the upper-right corner.) The clear strike is on the lower-left three stamps. The overprint reads "Ministerio de Ultramar/Muestras". I translate this as Overseas Colonies and Specimen. The overprint measures 15 by 59.5mm. The width measurement made possible by this multiple. This is the first recorded copy of the full handstamp on either a postage or revenue stamp. It is also the largest known example of Type IA on a revenue stamp. Philstamps auctioned a second known multiple of 10 on January 11, 1995 (lot 558). Researchers believe these and similar specimens all originated from Spain in the 1930s and the government never shipped them to the Philippines.

Figure 2 shows W-87 in a multiple of 19. This multiple is from the top part of the pane. No publication records a full pane but a full pane is probably **5** rows deep for a total of 25 stamps per pane. The pane was first sent to the Philippines for the 1860-61, 1862-3, or 1864-5 biennium. In my opinion, officials sent a two year supply in late 1863 for use starting January 1864 and then withdrew them sometime in 1865 for W-29. Whatever the reason, a supply of W-13 remained unissued until 1869. (W-13 becomes W-87 with black overprint.) History records the Spanish revolution that toppled Queen Isabella September 26, 1868. To support Spain's first republic, Spain sent 27 dies to the Philippines. Each die reads "Habilitado Por La Nacion". I translate this as Validated for the Republic. Clerks used the 27 dies to handstamp all existing stocks of postage and revenue stamps. The government issued these overprinted postage stamps December 4, 1868. A revenue release date is unknown and Warren, Forbin, and Fulcher only state 1869 as the year of issue. I believe the Post Office Department received all 27 dies and began handstamping. At some later date, in my opinion, postal officials transferred previously used dies to the Bureau of Internal Revenue.

The Figure 2 multiple offers some proof that all revenue handstamps are secondhand. All revenue copies I have seen are equally ugly. Catalogs record the handstamp on 12 revenues to include 7 Legal Fee stamps. The other **5** are on Signature Fee stamps. Again, this multiple is the largest recorded multiple of the 1869 overprint on a revenue stamp.

As a sequel to this story, look at the single stamp of Figure 3. This is an authentic W-29, the same as in Figure 1 (less specimen overprint)

**Merche Judicial.**



Figure 2



Fake [on W-29]

Figure 3.

but with a *Habilitado Por La Nacion* handstamp (found in Figure 2). However, we know of no remainders of W-29 with this overprint. Therefore, this overprint is a FAKE. There are three other ways to identify this bogus overprint. First, and most obvious, the overprint is too neat — they just do not exist this good! Second, the first A of *Habilitado* is shorter than the other letters. Third, the ink has a faded look though the impression is sharp (best seen on the actual stamps than in the reproduction of Figure 3). In 1904, Bartels, Foster, and Palmer identified this forgery on several postage stamps. They discussed other differences not really needed to spot the deception. I have seen this fraud placed on W-88 and W-90. *Caveat Emptor!*

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REPUBLIC OF THE PHILIPPINES  
DOCUMENTARY STAMPS 1963-87

By *Nemi L. Rivera*

March 8, 1963. Lithographed by Toppan Printing Co., Ltd., Tokyo. Arms of the Philippines flanked by tobacco plants, palm trees at right and left sides, 21x21mm. (26x26mm. overall). Imprint "TOPPAN PRINTING CO., LTD., TOKYO, LITHO on bottom margin of each stamp. Unwatermarked, perf. 12.

			MINT	USED
W-1341	P0.02	— Chrome Green	\$4.00	\$0.50
W-1343	0.05	— Reddish Brown	4.00	0.50
W-1346	0.30	— Light Blue	4.00	0.50

1963-67. Similar to 1963 design, with altered design details. Lithographed by the Bureau of Printing, Manila, on thick unwatered paper without security fibers. Rouletted. Issued without gum. Values in centavos and pesos.

**Design A.** 21x21mm. (25x25mm. overall). Arms of the Philippines flanked by tobacco plants, palm trees at right and left sides. Numerals of value sans-serif. (Figure 1)

**Design B.** 22x22mm. (26x26mm. overall). Arms of the Philippines flanked by tobacco plants, bamboo trees at right and left sides. Numerals of value with serifs. (Figure 2)

			MINT	USED
W-1342	P0.02	— Green (A)	\$1.50	\$0.25
W-1342B	0.04	— Orange (B)	1.50	0.25
W-1342C	0.04	— Dark red (B)	3.00	0.25
W-1342D	0.04	— Dark blue (B)	1.50	0.25
W-1344	0.05	— Bronze red (B)	2.00	0.30
	a. perf 12½ (B)		10.00	10.00
W-1344B	0.10	— Lemon yellow (B)	2.00	0.30
W-1345	0.30	— Orangered (A)	3.00	0.30
	a. with yellow background (A)		4.00	0.50
W-1347B	0.50	— Carmine (B)	4.00	0.50
W-1347C	0.50	— Deep Orange (B)	4.00	0.50
W-1348	1.00	— Dark red (B)	4.00	0.50
W-1349	2.00	— Dark brown (B)	5.00	1.00
W-1350	5.00	— Green (B)	6.00	1.20

1967-71. Types of 1962-66 on security paper with artificial silk fibers, watermarked "REPUBLIC OF THE PHILIPPINES" and the Repub-

lic Seal. Lithographed by the Bureau of Printing, Manila. Rouletted, issued without gum.

W-1851	P0.02	— Green (A)	\$1.00	\$0.20
W-1852	0.04	— Blue (B)	1.00	0.20
		a. Light blue (B) on thinner paper	7.50	7.50
W-1853	0.10	— Yellow(B)	1.00	0.20
W-1854	0.30	— Carmine (A)	1.50	0.20
W-1855	0.50	— Orange (B)	2.00	0.30
W-1856	1.00	— Darkred (B)	3.00	0.50
W-1857	2.00	— Darkbrown (B)	4.00	0.70
W-1858	5.00	— Green(B)	5.00	1.00

1971-87. New design with inscriptions in Pilipino, values in sentimos (sts.) and pisos. Lithographed by the Bureau of Printing, Manila, on security paper with artificial silk fibers, watermarked "B I R" and the Republic Seal. Rouletted. Issued unglummed. Demonetized and withdrawn from sale October 31, 1987.

**Design A.** Republic seal flanked by colorless branches. (Figure 3).

**Design B.** Branches omitted. (Figure 4).

W-1859	P0.02	— Orange (A)	\$0.50	\$0.15
W-1860	0.04	— Redorange (A)	0.50	0.15
W-1861	0.04	— Darkpink (A)	0.50	0.15
W-1862	0.04	— Blue green (A)	0.50	0.15
W-1863	0.05	— Blue green (A)	0.50	0.15
		a. perf 12 <sup>1</sup> / <sub>2</sub>	1.00	0.30
W-1864	0.10	— Red orange (B)	0.50	0.15
W-1865	0.20	— Green (B)	0.50	0.20
W-1866	0.20	— Deepyellow (B)	0.50	0.20
		a. Yellow orange (B)	1.00	0.30
W-1867	0.30	— Brown (A)	0.75	0.20
		a. perf 12 <sup>1</sup> / <sub>2</sub> (A)	1.00	0.30
W-1868	0.50	— Carmine (A)	0.75	0.30
W-1869	0.50	— Blue (A)	0.75	0.30
		a. Light blue (A)	2.00	1.00
		b. Gray (A)	30.00	30.00
W-1870	1.00	— Sepia (A)	1.00	0.40
W-1971	2.00	— Blue (A)	1.50	0.50
W-1872	3.00	— Darkpink (A)	6.00	3.00
W-1873	5.00	— Magenta (A)	2.00	1.00
W-1874	20.00	— Green (A)	6.00	2.00

(Demonetized Nov. 25, 1976)





Figure 1



Figure 2



Figure 3



Figure 4



Figure 5

June 1, 1987. New serially numbered series, 21x39mm (23x43mm overall to cutting guides). Printed by Central Bank Security Printing Plant, Manila. Border inscribed "Rentas Internas" ("Internal Revenue"), vanishing spherical lines as background, seal of the Republic at center, with value inscriptions at both sides. Serial numbers in black. On security paper with artificial silk fibers, watermarked "KR I", rouletted, ungummed. (Figure 5)

W-1875	P0.20 — Orange	\$0.30	\$0.15
W-1876	0.30 — Brightred violet	0.30	0.15
W-1877	0.50 — Rubine red	0.40	0.20
W-1878	1.00 — Gray Brown	0.50	0.25
W-1879	2.00 — Processblue	0.70	0.35
W-1880	3.00 — Darkblue	1.20	0.60
W-1881	5.00 — Green	2.00	1.00

NOTES Out of respect for the first definitive study of Philippine revenue stamps, the monumental Arnold H. Warren Fiscal Stamps of the Philippines: Handbook-Catalogue, 1856 to Date, published serially in The American Philatelist in 1967-1968, subsequent cataloguers have attempted to continue using "Warren Numbers" wherever possible, picking up where Warren left off. The outstanding present-day students are Douglas **K. Lehmann** and Donn Lueck with their Fiscal Stamps of the Philippines: A Catalogue 1898 to 1946, who were consulted and agree with the numbering system employed in the catalog listing.

Warren listed Republic of the Philippines Documentary Stamps issued 1946 to 1963 numbered W-1301 to **W-1347B**, with several gaps for future issues. However, he abruptly ended the sequence by assigning W-1351 to Smoking Tobacco.

In the present study, therefore, the gaps will be filled in and numbers W-1342 to W-1350 employed for the issues of 1963 to 1967. Afterwards, numbers W-1851 to 1881 will be used for issues from 1967 to the current issue of 1987, et seq.

At some future date, a different numbering system will have to be developed, although the present system will have validity for some time to come. As Doug Lehmann comments, "At some point, new numbers will be needed to get the mess straight, but I don't believe that time has come".

— Gene Garrett

## LISTED AND NEWLY-IDENTIFIED SURCHARGE SUB-TYPES ON SEVEN 1881-1888 ISSUES

*By Don Peterson*

Someone once asked why don't I exhibit my stamps. One answer is that my Spanish Philippine stamp collection is a "mess". A better answer is that my collection is really a "working" collection. In other words, stamps are constantly being added to it and it is in constant rearrangement as I attempt to collect each cancel type, surcharge type or sub-type, or printing variety, etc. Each new bit of information often results in a change to the album page. The 1881-1888 surcharged issues are a typical example of a "working" collection.

What is most interesting about the surcharged stamps of this period is that several different handstamps were used to produce some of the issues. For example, #94 is known to have been produced from at least six different handstamp types (henceforth called sub-types). Of course, I would have to collect each subtype used on #94, as well as all of the different surcharge subtypes used on the other 1881-1888 surcharged issues. The earliest and best reference of surcharge types and sub-types is Bartels et al. (1904), and to a lesser extent, Palmer (1912).

The purpose of the article is to describe 22 genuine surcharge sub-types on seven 1881-1888 surcharged issues. This includes 18 listed sub-types (17 described by Bartels and 1 described by Palmer), and 3 newly-identified sub-types. The seven issues are numbers 91, 94, 103, 104, 105, 106, and 113. Each of the seven surcharged issues is known to have from two to six different surcharge sub-types. All 3 newly-identified sub-types are believed to be genuine. Of a total of 25 different stamp and surcharge combinations described in the article, I have all but two in my collection. Most examples in my collection are in both mint and used condition, including examples on four covers.

**Figure 1** is a table describing each of the listed and newly-described surcharge sub-types on the seven surcharged issues. In addition to the descriptions provided by Bartels and Palmer, I have added my comments. **Figure 2** is a table comparing the surcharge sub-types between Scott and Bartels, including the relative scarcity of each, for each of the seven surcharged issues. **Figure 3** is an 1888 Manila to Leipzig, Germany, registered double-weight letter with a strip of three #105 with Bartels surcharge sub-type XXXV.

Finally, I must apologize for providing only a written description, without illustrations, of each of the surcharge sub-types. However, most of the descriptions are illustrated by Bartels. Perhaps a future article could include an illustration of each sub-type.

**TABLE 1.**  
**DESCRIPTION OF LISTED AND NEWLY-IDENTIFIED**  
**SURCHARGE SUB-TYPES ON SEVEN 1881-1888 ISSUES**

**BARTELS SURCHARGE SUB-TYPES**

**VII**

Bartels - "CMS" small. " B of "HABILITADO" broad. Letters of "CORREOS even-sized and well-spaced.

Peterson Comment - Common.

**VIIa**

Bartels - "CMS" large and slanting. " B of "HABILITADO broad. The vertical shaft of the "4" of "4/8" is at a 45 degree angle to the fraction bar. " C O of "CORREOS" smaller than the rest of the letters. Peterson Comment - The small size of " C O is one of the best characteristics of this sub-type. Common.

**VIIb**

Bartels - "CMS" large. "B" of "HABILITADO of medium breath. "ILIT" shorter than Bartels Sub-Types VII, VIIa, and VIIc. Narrow "2".

Peterson Comment - Common.

**VIIc**

Bartels - "CMS" large and the " C is broad. " B of "HABILITADO is narrow.

Peterson Comment - Common.

**XII**

Bartels - Letters longer. Large "DE UN REAL". Letters of "REAL" close together. No period after "P", and top of " P is broad.

Peterson Comment - "O" of "HABILITADO" farther from "S of "CORREOS". This is a good characteristic. Common.

**XIII**

Bartels - Period after " P . No dash under "A" of "PA". "ILI" of "HABILITADO far apart. The two Rs of "CORREOS" are narrow, especially the first one.

Peterson Comment - "O" of "HABILITADO close to "S" of "CORREOS". This is a good characteristic. Bartels was in error by stating that there ~~was~~ no dash under "A" of "PA". All mint and used genuine copies of this sub-type have small dash under "A" of "PA". Common.

**XVIII**

Bartels - " H of "HABILITADO" is broad, " D of "DOS is small and the "S" is inverted, and "A" of "PA" is broad. Common.

## XIX

Bartels - "H" of "HABILITADO" is narrow, letters taller than Bartels Sub-Type XVIII, and "A" of "PA" is narrow. Common.

## XX

Bartels - Period after "RLES", "H" of "HABILITADO" broader at top than at the bottom, "D" of "DE" resembles an "O", and top of "P" of "PA" is narrow. Much scarcer than Bartels Sub-Types XVIII and XIX.

Peterson Comment - Scarce.

## XXI

Bartels - "R" of "RLES" short and broad and "L" rather open, and "P" of "PA" broad and quite heavy. Rare.

## XXII

Bartels - "R" of "RLES" resembles an "A" and the "L" is large, "D" and "O" of "HABILITADO" broad and far apart, and measures 16mm horizontally (all other types are 15mm or less). Bartels states that this sub-type is the rarest of Sub-Types XVIII through XXII.

Peterson Comment - The "R" resembling an "A" is a good characteristic. Based on the number of stamps seen, Peterson believes this sub-type is scarce, not rare.

## XXX

Bartels - Listed, but no written description provided.

Peterson Comment - "S" of "CENTS" close to "T" of "POSTAL". Common.

## XXXI

Bartels - Listed, but no written description provided.

Peterson Comment - Compared to Bartels Sub-Type XXX, the "S" of "CENTS" is much farther from the "T" of "POSTAL". "C" of "CENTS" more rounded. "1" of "10" higher than the "0". Scarce.

## XXXII

Bartels - Oval measures 21mm by 18<sup>1</sup>/<sub>4</sub>mm. The largest of the sub-types. No period after "GRAL" and "CENT". "8 CENT" in large type.

Peterson Comment - Scarce.

## XXXIII

Bartels - Oval measures 21mm by 18<sup>1</sup>/<sub>4</sub>mm. Period after "GRAL" and "CENT". Color of surcharge carmine, instead of magenta.

Peterson Comment - Scarce.

### **XXXIV**

**Bartels** - Oval measures 20<sup>1</sup>/<sub>2</sub>mm by 17<sup>3</sup>/<sub>4</sub>mm. Period after "GRAL" and "CENT". Rare.

Peterson Comment - Sub-type not yet seen by Peterson on #105.

### **XXXV**

**Bartels** - Oval measures 20mm by 17<sup>1</sup>/<sub>4</sub>mm. The smallest and by far the commonest of the sub-types. Period after "GRAL" and "CENT".

Peterson Comment - Common.

## **PALMER SURCHARGE SUB-TYPE**

### **VII**

**Palmer** - Listed by Palmer on #117 - "P" of "PA" is very narrow and "A" is rather broad, "B" of "HABILITADO" is narrow and "D" is quite round, "DE DOS RLES" are closer together than Bartels Sub-Type XX, and the Ds of "DE DOS" are quite round. Very rare.

Peterson Comment - Sub-type not listed by Bartels. Sub-type not yet seen by Peterson on #94.

## **NEWLY-IDENTIFIED SURCHARGED SUB-TYPES**

### **XII-A**

Peterson Comment - Sub-type not listed by Bartels, but similar to Bartels Sub-Type XII, except: flaw line connects top of "E" and "O" of "CORREOS". Scarce.

### **XXXI-A**

**Bartels** - Sub-type listed on #91, but no written description provided.

Peterson Comment - Similar to Bartels Sub-Type XXX, except: "C" of "CENTS" is rounded, "U.POSTAL" is taller (especially the "T"), "O" of "10" and "C" of "CENTS" more rounded, and "HAB" of "HABILITADO" is evenly spaced. Scarce.

### **XXXV-A**

Peterson Comment - Sub-type not listed by Bartels. Oval 20<sup>1</sup>/<sub>4</sub>mm by 17<sup>1</sup>/<sub>2</sub>mm. Period after "GRAL," and "CENT". Large "8 CENT". Rare.

**TABLE 2.**  
**COMPARISON OF LISTED AND NEWLY-IDENTIFIED**  
**SURCHARGE SUB-TYPES ON SEVEN 1881-1888 ISSUES.**

Scott #	Bartels #	Bartels Surcharge Sub-Type 1/	Relative Scarcity 2/
91	136	XXX	C
91	138	XXXI	S
91 (new)	NL	NL (XXX-A)	S
94	111	XVIII	C
94	112	XIX	C
94	113	XX	S
94	114	XXI	R
94	115	XXII	S
94	NL 3/	NL (Palmer VII)	VR
103	108	XII	C
103 (new)	NL	NL (XII-A)	S
103	109	XIII	C
104	110	XII	C
104 (new)	NL	NL (XII-A)	S
105	142	XXXIV	R
105	143	XXXV	C
105 (new)	NL 4/	NL (XXXII)	S
106	140	XXXII	S
106	141	XXXIII	S
106	144	XXXV	C
106 (new)	NL	NL (XXXV-A)	R
113	85	VII	C
113	85.1	VIIa	C
113	85.2	VIIb	C
113	85.3	VIIc	C

NL Sub-type not listed by Bartels.

1/ Newly-identified surcharge sub-types are included in parentheses, which includes the nearest similar Bartels number, and the letter "A", indicating a new sub-type. Includes one sub-type by Palmer (Palmer Sub-Type VII).

2/ Relative Scarcity: VR=very rare, R=rare, S=scarce, C=common

3/ Sub-type not listed by Bartels, but listed by Palmer (#117, Palmer Sub-Type VII).

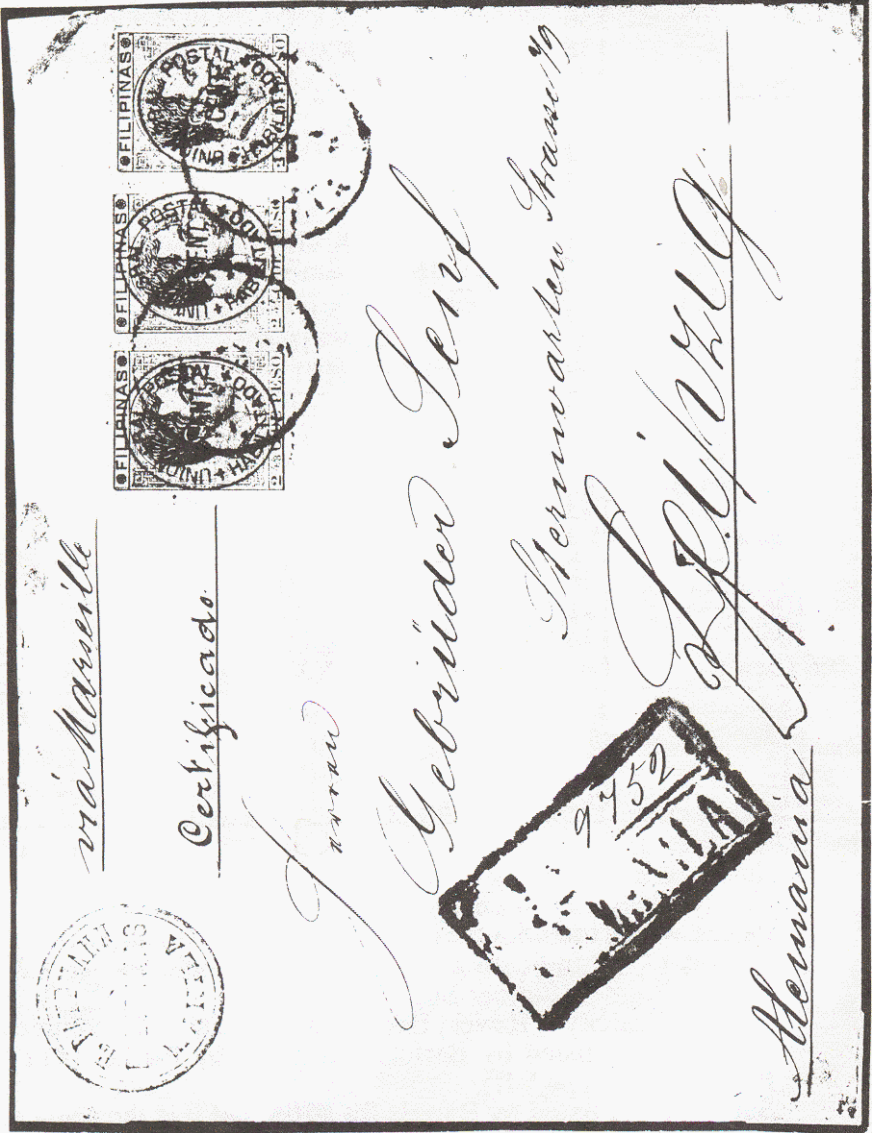
4/ Sub-type not listed by Bartels for #105, but it is the same as Bartels Sub-Type XXXII for #106.

If you have any comments regarding the surcharge sub-types, contact Don Peterson, 7408 Alaska Ave., N.W., Washington, DC 20012.

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Bartels, J.M. and F.A. Foster and F.L. Palmer. THE POSTAGESTAMPS OF THE PHILIPPINES Boston. 1904

Palmer, F.L. THE POSTAL ISSUES OF THE PHILIPPINES. New York. 1912. ■



**FIGURE 3.** 1888 Manila to Leipzig, Germany, registered double-weight letter (24 cents) with a strip of three #105 with Bartels surcharge sub-type XXXV.



## “ . . . THE DIFFERENCE IN TAXES ”

By Douglas K. Lehmann

During the Japanese Occupation, wartime paper shortages created a unique tax situation. At first, tobacco tax rates remained the same and the government used the left over Commonwealth strip stamps. These blue paper stamps remained valid through May 8, 1942. New rates effective May 9th created a need for new stamps. The government responded by surcharging some Commonwealth stamps with new tax rates, and printed some new tax stamps. However, printers soon exhausted blue paper stocks. For the rest of the occupation, printers did not use blank blue paper stocks for printing tax stamps.

The demand for tobacco products, mostly cigars and cigarettes, never ceased. The government decided to press into use all remaining tobacco strip stamps regardless of rate and class. The law set up three classes of cigars and cigarettes, with class A the lowest and C the highest in quality. I believe factories only made Class A products for most of the occupation. Classes B and C were mostly for export and that stopped when the war started. So, there were many Class B and C tax stamps available with no matching product use. In addition, agencies locked away many older tobacco strip stamps. (The Philippine government always abhorred destroying outdated stamps either postage or revenue.)

In a few cases, older stamps matched the new rates. However, most Commonwealth stamps had lower rates. The government made a second decision to use these stamps without a rate surcharge. Companies paid the difference in taxes separately and Warren previously reported this fact. I believe this second decision was *one of convenience*. The older stamps were in a variety of sizes, and I imagine many were broken sheets. Manufacturing companies also may have had private stocks of older stamps left over. It simply was easier to use the old stamps and pay the difference.

Garrett first recorded the evidence of this payment. This payment used prewar internal revenue stamps on BIR Form No. 8, a Commonwealth cigar factory invoice. Figure 370 in Garrett's book shows this form altered for cigarette use. Bob Yacano owns this document that has both perforated 10x10 and 11x11 Internal Revenue half stamps.

**Figure 1** (Lot 395, IPPS Auction No. 15) shows the same form with a cigar use. All known examples are from Manila in the same

(ORIGINAL)

(CONSIGNEE WILL RETAIN THIS INVOICE UNTIL CALLED FOR BY AN INTERNAL REVENUE OFFICER)  
(EL CONSIGNATARIO CONSERVARA ESTA FACTURA HASTA QUE SE LA PIDA UN FUNCIONARIO DE RENTAS INTERNAS)

OFFICIAL INVOICE  
FACTURA OFICIAL

Schedule A Paragraph Assessment No. **31M** Invoice No. **292**  
Tarifa Inciso Tasación Factura  
Branch Factory at **Sampaguita** Province of \_\_\_\_\_  
Sucursal de la fábrica en Provincia de \_\_\_\_\_



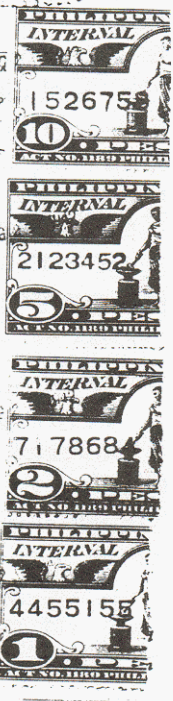
CIGARS

CIGARROS

AUG 20 1942

Description of cigars removed under bond from this manufactory on \_\_\_\_\_, 193  
Detalle de los cigarros retirados bajo fianza de esta fábrica el día \_\_\_\_\_, 193  
at **7.00** m., and shipped to **Sampaguita** at No. **578A**  
a las \_\_\_\_\_ m., y expedidos a \_\_\_\_\_ en el \_\_\_\_\_  
Street **Sampaguita** Town **San Lorenzo** Province \_\_\_\_\_  
Calle Pueblo de Provincia de \_\_\_\_\_  
Schedule A, Paragraph 4, Assessment No. **891**  
Tarifa Inciso Tasación

NUMBER OF CASES Número de Cajas	BRAND Clase	₱30 OR LESS PER THOUSAND ₱30 o menos por Millar	₱60 OR MORE PER THOUSAND ₱60 o más de ₱30 p Millar
	<i>None - the difference of Taxes on ship stamps was 5484661 - 5484760 - 100 stamps - 50's - 9 2.31 clear</i>		



I HEREBY CERTIFY that this invoice contains a true and complete statement of internal-revenue taxes shipped on this date under bond to the consignee named the cases had been permanently marked with the schedule, paragraph, assessment.  
CERTIFICO por la presente que esta factura contiene una declaración verídica y completa de los artículos sujetos a remitidos en esta fecha bajo fianza al consignatario aquí nombrado; que cada uno de las cajas ha sido marcada números de tasación, factura y correlativos aquí consignados.

*[Signature]*  
By \_\_\_\_\_  
For \_\_\_\_\_

I HEREBY CERTIFY that the articles described above have been received at the in the register book on \_\_\_\_\_ 193\_ and that the tax the will be paid before removal from this factory.

Verified: \_\_\_\_\_  
Owner or \_\_\_\_\_  
Dueño o Ac. **3826004**  
Revenue Office **310**

Figure 1

handwriting. The main notation states "to cover the difference of taxes on strip stamps nos. . . .". All forms start with these words. The statement continues in Figure 1 with ". . . 5484661-5484760 - 100 stamps - 50's P2.30 class". All other examples contain similar information. This additional information contains (1) the serial number range of the stamps, (2) total stamps, (3) package size (here 50 cigars), and (4) the original tax rate *of* the old stamp. The old tax rate here is P2.30 per 1000 stamps. The new rate is P6 or a difference of 18½ centavos per box of 50 cigars. For 100 boxes (Figure 1) this equals P18.50, the amount paid. The Figure 1 example has five half stamps all perforated 11x11 (P10, P5, P2, P1 and 50c). Figure 1 is one of 6 lots in 4 Manila auctions between November 1989 and November 1992. The dates of these six documents range from 6 July 1942 to 12 November 1943. Average selling price \$100.

**Figure 2** (Lot 235, IPPS Auction 17) is similar to Figure 1 except one major difference. Officials replaced the Commonwealth logo in the form by one containing the words PHILIPPINE EXECUTIVE COMMISSION. So, a printer produced this form during the Japanese Occupation versus the previous practice of using a leftover form. There is a second minor difference in the year date that has changed from a "3" to a "4". A close examination of this form shows a remarkable circumstance. The Figure 2 form is identical to the Figure 1 form in every detail except the logo. This includes the second line in the upper left that reads "New B.I.R. Form No. 31.20" Even the paper is the same. The only explanation I have for this is that a supply of this size paper remained from before the Japanese invasion. The printer must have kept the original plate. Government officials apparently only requested a logo change.

The Figure 2 form has four half stamps. Washington perforated the P50 10x10, the rest 11x11. The 50 peso must be perforated 10x10 since Washington never perforated this value 11x11 (Warren W-646a is an erroneous entry). The second part of the statement reads ". . . A5684891 - 5685290 - 400 stamps - 50's - P2.30 class". The same as figure 1 except 300 more stamps that equals a tax of P74 (P50, P20, and two P2). This example is also one of 6 lots in 4 Manila auctions between November 1989 and November 1992. The date of these six documents range from October 6, 1942 to April 8, 1943. Average selling price \$120.

Gene Garrett observed one other aspect of these forms that I missed.

(CONSIGNEE WILL RETAIN THIS INVOICE UNTIL CALLED FOR BY AN INTERNAL REVENUE OFFICER)  
(EL CONSIGNATARIO CONSERVARA ESTA FACTURA HASTA QUE SE LA PIDA UN FUNCIONARIO DE RENTAS INTERNAS)

OFFICIAL INVOICE  
FACTURA OFICIAL

Schedule A Paragraph 4 Assessment No. 31 Invoice No. 759  
Tarifa inciso Tasación Factura  
Branch Factory at Province of  
Provincia de

CIGARS

PHILIPPINE EXECUTIVE  
COMMISSION  
BUREAU OF CUSTOMS AND  
INTERNAL REVENUE TAX

CIGARROS

Description of cigars removed under bond from this manufactory on 194  
De los cigarros retirados bajo fianza de esta fábrica el día  
at No. 518-A  
A. B. Co., Inc. and shipped to J. M. Carpio  
en el  
Street Calle Town Pueblo de Province Provincia de  
Schedule A, Paragraph 4, Assessment No. 59  
Tarifa Inciso Tasación

NUMBER OF CASES Número de Cajas	BRAND Cigarro	₱50 OR LESS PER THOUSAND ₱50 o menos por Millar	₱50 OR MORE THAN ₱50 PER THOUSAND ₱50 o más de ₱50 por Millar	OVER ₱50 PER THOUSAND Más de ₱50 por Millar
<p><i>Below the address of this manufactory A-5684891-5685290-407 damps - 505 - 2.30 damps -</i></p>				
				894812

I HEREBY CERTIFY that this invoice contains a true and complete statement of the internal-revenue taxes shipped on this date under bond to the consignee named hereon, the cases had been permanently marked with the schedule, paragraph, assessment, and  
CERTIFICO por la presente que esta factura contiene una declaración verdadera y completa de los artículos sujetos al impuesto remitidos en esta fecha bajo fianza al consignatario aquí nombrado; que cada una de las cajas ha sido marcada de su número de tasación, factura y correlativos aquí consignados.

I HEREBY CERTIFY that the articles described above have been registered in the register book on 194 at  
will be paid before removal from this factory.

Verified:

Internal Revenue Officer

*J. M. Carpio*

OWNERS OF REGISTERED TRADE MARKS

INTERNAL REVENUE COMMISSION

7263970

7263959

INTERNAL REVENUE COMMISSION

OWNER OR MANAGER OF A-A  
Dueño o Administrador de

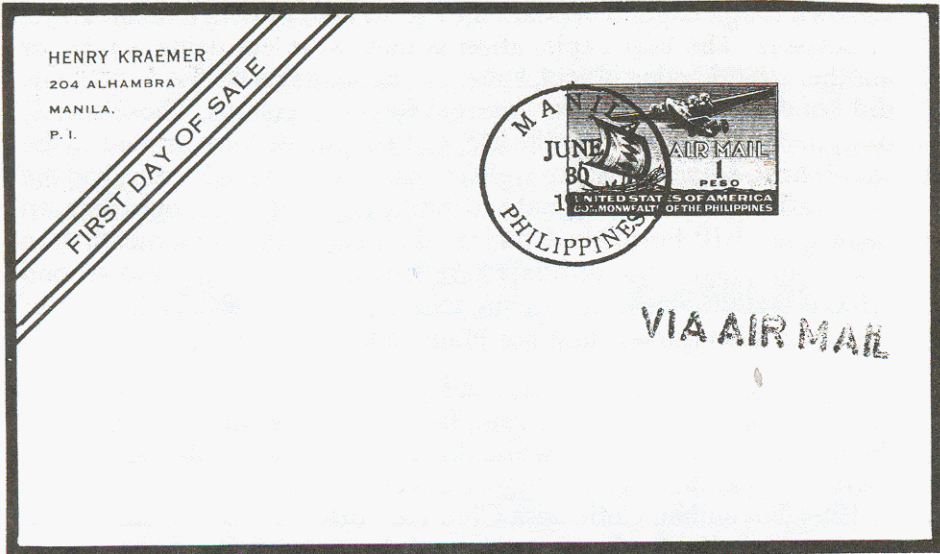
Figure 4

Each cut half is not adjacent to the sheet edge. Closer examination shows a rough edge. It appears they were not cut with a razor, knife, or scissors. The best explanation is they were cut using a ruler or another straight edge object. I also can explain this easily, as officials did not design this form for Internal Revenue stamps. Those forms, designed for Internal Revenue use, had a duplicate form printed on the same sheet, adjacent (left or right) to each other. Those forms had the stamp affixed on both original and duplicate so officials could then cut them apart. BIR Form No. 8 had the duplicate either underneath or in a separate ledger. So, officials here first cut the stamps and second affixed them to the form. Again, easily explained as officials never expected this type taxation nor planned to use the form this way.

Many of the 12 lots I referenced were unsold. Perhaps with the information above, they will compliment your collection sometime in the future. [Author's note: while this article awaited publication, two more forms as described in Figure 2 went up for auction. The June 4-5, 1994 Bayanihan Collectors Club Inc., offered lots 275 and 276 at minimums half what I reported here. I do not know if sold or at what price]. ■



## ANOTHER "KRAEMER FAKE" DISCOVERED



All previously known examples of the notorious and well known "Kraemer Fakes" have featured various stamps of the Japanese Occupation, all with the distinctive corner card, the fake large circle cds, and fake censor mark. But now **David A. McMurtrie** reports the basic card with the prewar C62, 1-pesosepia air mail stamp of 1941, and the same large circle cds with date June 30, 1941, of course without the Japanese censor mark but with handstamped "VIA AIR MAIL" (Figure 1).

On the same subject, a letter ~~from~~ **C. M. Nielsen** (see PPJ Vol. XVI, No. 4, p3-5) enclosed a copy of the original 1975 advertisement offering the fakes for sale by the early purveyor, the HJMR Co. of North Miami, Florida. The cards were touted as follows:

### "JAPANESE OCCUPATION COVERS [SIC]"

During Japanese Occupation of the Philippines 1942-1945 various stamps were issued for the population. Of course during the war they were not seen in the U.S. A shrewd dealer had F.D. cards prepared which had to be censored by Jap Military Police. We just uncovered a cache of these interesting cards. The stamps are included in U.S. section of Scott. All first days, all censored.

#N13 _____	.40	#N21 .....	.35
#N16 _____	.35	#N23 .....	.40
#N19 .....	.35	#N22 .....	.40

Niel notes, "They seem to have appreciated a little bit over the years.."



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Thrw Reasons to Consignto Us

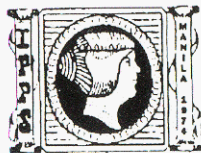
- 1 We make every effort to logically break down consignments into Smaller lots so items are not grouped together or overlooked Collectors have a wider choice; signors realize more Extensive photographs
- 2 We charge a commission of 10%/10% to the buyer/seller No charges for lomng photographs, insurance, or unsold lots
- 3 We advertise our auctions worldwide Our mailing list appreciates our varied auctions Three thousand auction catalogues are distributed to buyers worldwide

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# International Philippine Philatelic Society

*(A non-profit, non-stock, educational organization incorporated in the  
City of Manila, Philippines, on September 24, 1974 as per  
SEC Registration #58004.)*



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