



# PHILIPPINE PHILATELIC JOURNAL

Vol. XXVI No. 2



Cebu July 14, 1944

Second Quarter 2004

# PHILIPPINE PHILATELIC JOURNAL

Official Publication of

International Philippine Philatelic Society

Dedicated to the Study and Advancement of Philippine Philately  
American Philatelic Society Affiliate No. 54

Vol. XXVI No.2

Second Quarter 2004

**President Philippine Operations:** Pio S Rodrigues

Coordinator-U. S. Operations: Robert F. Yacano

Vice President: Robert V. Araos

**Secretary:** Ruben A. Cruz Jr.

**Treasurer:** Antonio So

**Auditor:** Mario Que

**P.R. O:** Larry Carino

## Senior Editor

Robert F. Yacano

P. O. Box 100

Toast, N. C. 27049

## US Auction Chairman

Donald J. Peterson

7408 Alaska Ave NW

Washington, DC 20012

## News Letter Editor

Richard D. Miggins

P. O. Box 8335

Universal City, CA 91618

## APS Representative

David S. Durbin

3604 Darice Lane

Jefferson City, Mo 65109

## Librarian

Daniel F. Ring

P. O. Box 113

Woodstock, IL 60098

## IPPS Membership Dues Structure

### United States

Regular US \$20.00

Contributing US \$25.00

Sustaining US \$30.00

### Overseas (i. e. Philippines, Canada)

Regular, via Air Mail US \$25.00

Contributing US \$30.00

Sustaining US \$35.00

The Philippine Philatelic Journal is published quarterly by the International Philippine Philatelic Society. A non-profit, non-stock, educational organization, the IPPS was incorporated in the City of Manila on September 24, 1978, as per SEC registration No. 58004. PPJ Purpose: "to publish, on a quarterly basis, original and reprinted material pertaining to the philately of the Philippines." Manuscripts and submissions should be typed and double spaced on one side of the page only. Illustrations should be black and white photographs or very clear photocopies. Send all material to the Editor.

*Philippine Philatelic Journal*

# Red Warrior Postcards and a Regular Issue Postcard Used in the Last Period in the Occupied Philippines

By Tsuchiya Masayoshi

## Use of Red Warrior Postcards in Southeast Asia

It is known that Red Warrior Postcards were used in Japanese occupation areas in Southeast Asia during the Pacific War.

Those without overprint and with 1.50 yen new postage surcharged overprint in Hong Kong; those without overprint and 2 *sen*<sup>1</sup> and 2 cent overprint in Malaya; those without overprint and with North Borneo 4 and 四 *sen*<sup>2</sup> overprint in North Borneo; those with 1 1/2 cent overprint in Sumatra, the Dutch East Indies; and those with 3 1/2 cent overprint in the Naval Occupation Area, also the Dutch East Indies; were used.

In Java, like Japanese stamps, no example of use of Red Warrior Postcard has been reported.

1. *Sen* is one of the Japanese monetary units.
2. “四” is a Japanese character meaning “4”.

## Table of Contents

### Red Warrior Postcards and a Regular Issue Postcard Used in the Last Period in the Occupied Philippines

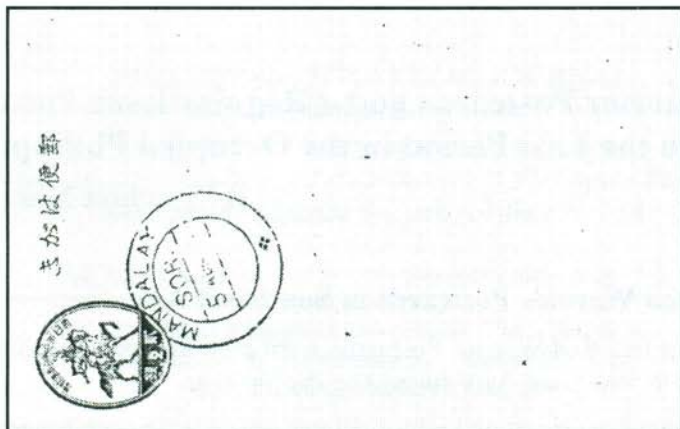
Tsuchiya Masayoshi..... Page 1

### State Payment Documentary Stamped Papers II

Douglas K Lehmann ..... Page 12

### The Spanish Local War Tax Stamps

Don Peterson ..... Page 19



**Figure 1** Unused Postcard in blank with a required cancellation in Occupied Burma.

### Use of Red Warrior Postcards in Occupied Burma

Red Warrior Postcards were rarely used in Occupied Burma and the Occupied Philippines. In Burma, a postcard in blank with a required cancellation, "MANDALAY 5 AUG", is known (Figure 1)<sup>3</sup>. Mandalay was the biggest city in northern Burma.

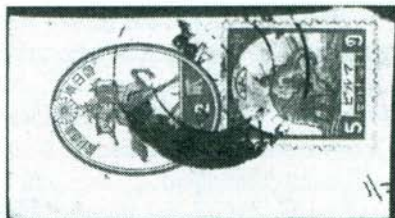
A fragment of Red Warrior Postcard with 5 cents Regular Issue Definitive Stamp (Figure 2) shows that the Postcard brought into Occupied Burma from Japan had been used there also. The fragment is cancelled "EXPERIMENTAL P.O.R. 42? APR". "EXPERIMENTAL P.O." was a temporary post office and "R" and "42?" were "Rangoon" and the number to identify the post office under the control of the Rangoon Postal Bureau, respectively.

The identification number usually consisted of the three figures, but the third number is not clear.

The author infers that the postcard was used in April in 1944, considering worsening situation of the war on the side of Japan although April 1945 was possible. The reason is this:

3. Reprinted from Ito, Kyolchi; Postal Stationery in Occupied Burma, displayed in All Japan Philatelic Exhibition, 1986.





**Figure 2** A fragment of Red Warrior Postcard used in occupied Burma.

Postage from Occupied Burma to Japan was, after transfer from anna and rupee to cent under the Cent Coinage Act revised on October 15, 1942, changed from 5 cents for envelope and 3 cents for postcard till May 14, 1944 to 10 cents and 6 cents respectively, on and after May 15.

The postcard as the postage of the fragment above is 7 cents in total; a 5 cent stamp affixed on the 2 *sen*<sup>4</sup> postcard. As such, it is more reasonable to infer that the postcard was used in April 1945, but the author thinks that worsening situation of the war in those days made postal situation to Japan almost impossible.

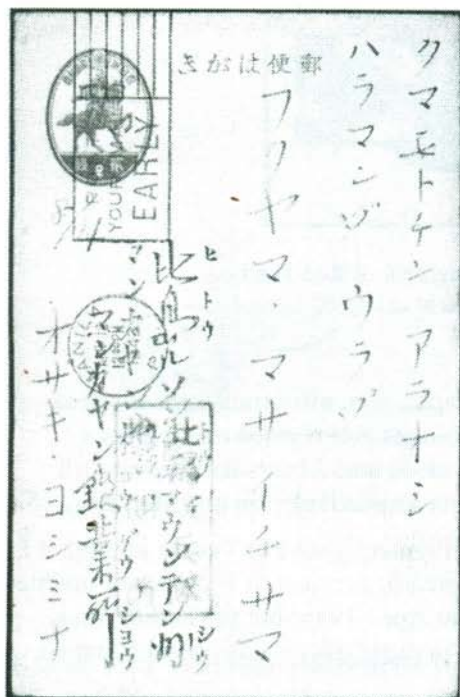
As for the too much postage, according to the author, Japanese civilians there might have thought the postage for envelope and for postcard were 10 cents and 5 cents, respectively, although there is no ground. Regular Issue Definitive Stamps were issued on October 1, 1943.

From the content on the reverse of the fragment which reads "I'm all right...very...Brother Kumao in Osaka...not...and I don't know at all. Tae-chan<sup>5</sup>...", this is to have been to a family member in Japan. It is regrettable that this is only the fragment.

### **Red Warrior Postcards in the Occupied Philippines**

In the Occupied Philippines, it is only said that Red Warrior Postcards were brought into and used there, because they as well as Japanese stamps were not sold at post offices (Figure 3, Figure 4).

4. Under the Japanese occupation areas, "cent" was of the same value as Japanese "sen".
5. "Tae" is a female name and "chan" is a kind of suffix added to the name of a child, boy or girl, who is on intimate terms, including a family member. It is very often that the suffix continues to be used after the child becomes of age.



**Figure 3**  
Red Warrior Postcard used  
in the Occupied Philippines.

**Figure 4**  
Red Warrior Postcard used  
in the Occupied Philippines  
with a 1 sen stamp added..



Only two examples of use of Red Warrior Postcards in the Philippines were known: one addressed to a citizen of Osaka from a person who worked for Furukawa Takushoku Kabushikigaisha, a company in Davao Mindanao Island, cancelled "DAVAO NOV 10 1943", without stamp<sup>6</sup> and the other addressed to a citizen of Kobe from a person who worked for Hitou Unkou-bu in Cebu, Cebu Island, cancelled "CEBU JUL 14, 1944", with 1 centavo Regular Issue Definitive Stamp affixed on<sup>7</sup>.

"Hitou Unko-bu" can be "Transportation and Traffic Division in the Philippines."

As such, it was surprising that a Red Warrior Postcard used in the Occupied Philippines had been put up for the Internet auction and knocked down to a Japanese in April 2003. It was addressed to "Kumamoto-ken, Tamana-gun, Arao-machi" from a person at "Mankayan Mine, Mankayan-mura Mountain-shu<sup>8</sup>, Luzon Island, the Philippines", cancelled "MANILA JUL 19 1 30 PM 1943" with "POST YOUR MAIL EARLY", a slogan, by machine.

The postage is proper as that to Japan in the occupied Philippines was 2 centavos till May 14, 1944 and 3 centavos on and after the following day.

On this postcard is a censorship hand stamp of the Philippines MP in violet affixed, which appeared with no exception on mails from the occupied Philippines to Japan.

It was only after the auction that I knew about that. I however, managed to trace the seller and could obtain five other Red Warrior Postcards. The seller is an antique dealer who, he said, collectively obtained the postcards.

The sender and address of the five postcards are the same as those put up at the auction: a rubber stamp of "Mankayan Mine, Mankayan-mura, Mountain-shu, Luzon Island, the Philippines" in violet or green is printed. The destination is always "Kumamoto-ken, Arao-shi." On all of them is also a censorship hand stamp of the Philippines MP in violet affixed. The family names of the sender and the addressee are different, but they are of the same family according to the contents.

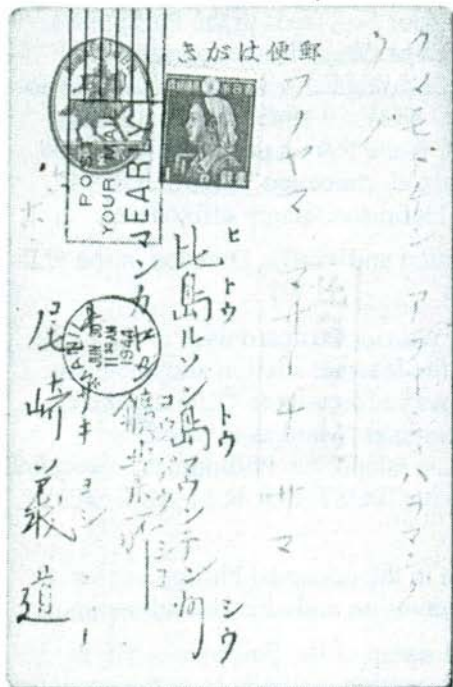
The postage of postcard to Japan after May 15, 1944 was 3 centavos and a 1 *sen* Female Worker Stamp is additionally affixed on the postcards mailed after May 11, immediately before the day when the postage changed.

6. *Stamp Collector*, Dailchi Yushu Kai, December 1977, p. 14 upper part

7. *Philately in All over Japan*. January 2001, p.24, Fig. 12

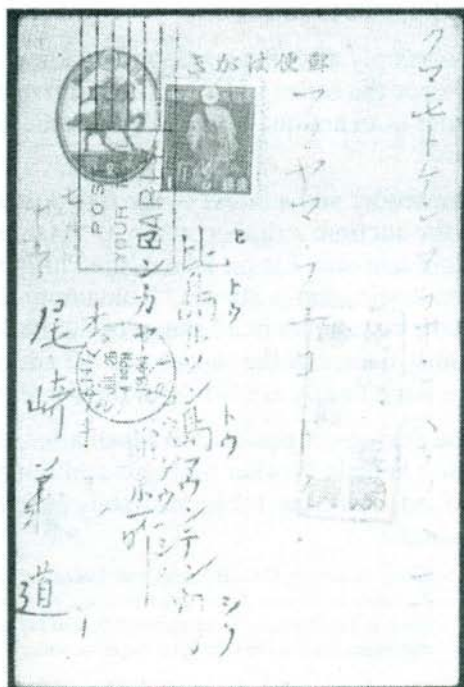
8. *Mura* is the minimum administrative unit of Japan meaning a very small city, and *shu* is the maximum used in the Occupied Areas meaning a province, respectively.





**Figure 5**  
Red Warrior Postcard used  
in the occupied Philippines  
with a 1 sen stamp

**Figure 6**  
Red Warrior Postcard used  
in the occupied Philippines  
with a 1 sen stamp





## Data of the five Red Warrior Postcards used in the Occupied Philippines

Cancelled MANILA APR 12 1943, with slogan by machine 'POST YOUR MAIL EARLY' (Figure 3);

Cancelled MANILA MAY 12 1943, with slogan by machine "POST YOUR MAIL EARLY";

Normally cancelled MANILA MAY 11 1944, with a 1 *sen* Female Worker Stamp affixed on (Figure 4);

Cancelled MANILA JUN 30 1944, with slogan by machine 'POST YOUR MAIL EARLY' (Figure 5) and a 1 *sen* Female Worker Stamp affixed on; and

Cancelled MANILA JUL 26 1944, with slogan by machine 'POST YOUR MAIL EARLY' (Figure 6) and a 1 *sen* Female Worker Stamp affixed on.

According to the date of cancellation, the sender may have periodically, say once a month, written to his family, but those from August 1943 to April 1944 are not included in those which I obtained. It might be possible that postcards did not arrive in Japan for some reason during the period.

The facts are that the sender still used Red Warrior postcards in July 1944, a rubber stamp of the address and the company name; and used a 1 *sen* Japanese Female Worker Stamp not a Philippine regular issue. The definitive stamp tells us that the postcard, rubberstamp, female worker stamp had been brought into the Philippines from Japan.

It should be also noted that this the first 1 *sen* Female Worker Stamp used in the Occupied Philippines that I know.

### Mankayan Mine

Mankayan Mine was located in Mountain Province (Figure 7) in northern Luzon Island which is three hundred and sixty-two kilometers north via Baguio from Manila. It is one hundred and five kilometers between Baguio and Mankayan.

It was a copper mine developed by and increased its production under Mitsui Mining Co., Ltd. under a trust from the Japanese Military during the occupation. It was most important to secure copper as well as cotton as strategic materials in the Occupied Philippines.

Mr. Kouichi Kayahara says in his *Diary of a Military-commissioned Civilian in the Philippines During the War*<sup>9</sup> that the mine was located in a valley one thousand and two hundred meters above sea level. To get

9. Selabo 1983



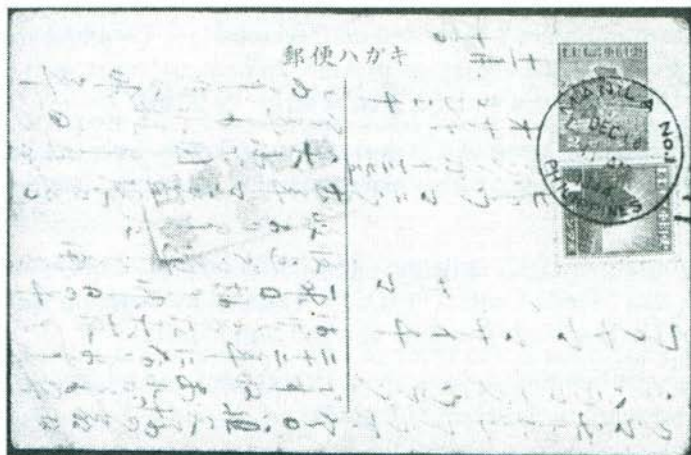
Figure 7 The Philippine Islands

there one had to go into the mountains over two thousand meters above sea level and then go down to the valley along about one thousand kilometers of a steep and treacherous path.

Retreating US soldiers in the beginning of the war had exploded the entrance of the mine and burnt down important facilities, as miners and inhabitants had already fled when the Japanese Army invaded. The mine was very difficult to work again.

When the production started again, about one hundred Japanese employees controlled over five thousand five hundred workers locally employed. The copper ore was transported to Polo one hundred and sixty-three kilometers south west of Mankayan via steep mountain path, because there was no big refinery near Mankayan.

The US Navy, however, recovered naval supremacy soon, and according to the Diary, much of the copper ore which was to be refined in Japan proper could never see Japan and accumulated in vain at Port Polo.



**Figure 8** The last-used example of Regular Issued Postcard in the Occupied Philippines

### **Philippine Regular Issue Postcard used in the Last Period of Japanese Occupation**

Figure 8 is a Regular Issue Postcard addressed to Japan from the Occupied Philippines on which 1 centavo Philippine Regular Issue Definitive Stamp is affixed.

On the left of upper part we can see six Japanese characters 十一月十一日 meaning November 11, which is the date when the sender wrote. But the postcard was cancelled ‘MANILA DEC 16 1944’, which was one month or more later. This might be because of delayed preparation of delivery means of mails addressed to Japan.

The sender and addressee are the same as those of Red Warrior Postcards above, but the address of the sender is “Hitou Manila Aguno-gai 1275”, meaning “1275 Agno Avenue, Manila, the Philippines”, not “Mankayan Mine.”

Already on October 20, 1944, the big forces of the US Army landed on Leyte Island and on December 15, Mindoro Island, the south of Luzon Island while bombing by US Air Force on the northern part of Luzon Island started on October 11.

The sender, according to the author’s inference, might have been evacuated from Mankayan to Manila for some reason, including US bombing or occurrence of an impossible situation in mining.



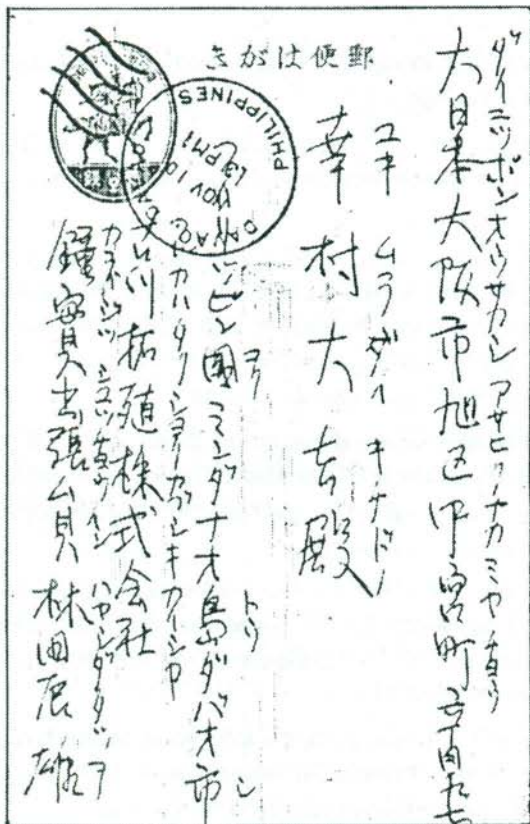
The postcard in Figure 8 cancelled on December 16, 1944 had been surely delivered to the addressee in Arao, Jumamoto, Japan as it came from the said antiquary with the Red Warrior Postcards above.

Mails addressed to Japan in this period, as you know, have not been announced to the public, which means that this maybe the last-used example.

It was February 4, 1945, only one and a half month after the cancellation date, that Manila Central Post Office ceased its service under the control of US Marines when they charged into Manila.

In the period when the war was about to end, how and by what route was this postcard was carried to Japan?

Note: The author sent along two additional examples of usage in the Philippines (One is shown below and one is on the cover).



DAVAO, Nov. 10 1943 (footnote 6)

### **The Author:**

Masayoshi Tsuchiya works for the bank of Tokyo Mitsubishi. He was born in Sapporo in 1946 and graduated from Faculty of Economics, Keio University, Tokyo and read Post Graduate Economics at Pembroke College, Oxford University. He spent twelve years in the USA and in England on business.

For over thirty years he has been a philatelist specializing in Japanese Occupation Stamps in Southeast Asia;

He has published research on the Japanese Occupation Stamps in Southeast Asia in *Yushu*, the *Japan Philately* and *Yushu Kenkyu* [Philatelic Research] since 1978.

Awards include the Vermeil Prizes at the All Japan Philatelic Exhibition for "The Japanese Occupation Stamps in the Former Dutch Indies" and at <JAPEX '86> for "The Postal Stationery of the Japanese Occupation in the Former Dutch East Indies" in 1986, and the Gold Prize at <JAPEX '96> for "The Japanese Occupation Stamps in Southeast Asia" in 1996.

### **The Translator:**

Reiko Mori is the president of Secolo Ventuno Limited. Tokyo. She graduated from the Post Graduate School, Keio University with a Master of Law. She also studied in University of Rome, Italy. Before her present post, she was a lecturer at Asia University, Tokyo.

### **Editor's Note:**

Most of us collecting Philippines material are at a loss when it comes to identifying Japanese Military mail used in the Philippines. Thanks to Masayoshi Tsuchiya, a long time IPPS member, for giving us permission to reprint his article on the subject. The original article was published in "Philately in Japan", Vol. 26, No. 4; 2003, Vol. 27, 2004, by the Japan Philatelic Society Foundation.

A reading of this article should also remind us that there are other sources of material besides the philatelic world. Collectors and dealers of cards, antiques, military ephemera are all potential resources for collective material. With Mr. Tsuchiya's assistance, perhaps we can come up with more information on the subject in future issues.

# State Payment Documentary Stamped Papers II

By Douglas K. Lehmann

In Part 1, I mentioned that this article would cover the use of Spanish State payment papers during the Revolutionary Government of General Emilio Aquinaldo. For those not too familiar with this period, let me start with a short history.

General Aquinaldo became the President of the Revolutionary Government June 23, 1898. Without an Army on the ground, the Americans were powerless to protest outside Manila having only the Navy at Cavite. Malolos became the seat of the insurgents on the Manila to Dagupan railway line. The American Army did arrive and fighting began February 4, 1899. Malolos fell, March 31, 1899. The insurgents kept moving the capital North on the railway line until Tarlac fell November 12, 1899. General Aquinaldo was not captured until March 23, 1901 and the final surrender was in Mindoro on April 16, 1902.

*"...The Revolutionary Government was, for many months, a de facto government, exercising within a large territory and over a large population by no means wholly native, all the functions of a bonafide government, including taxation, military service, civil regulations, etc. ... mail and telegraph services were organized the railway was operated, and such other means of communications were adopted as conditions permitted...The stamp issues cannot therefore be regarded as either unnecessary or speculative, but were bonafide in all respects".* Major Frederick L. Palmer, 1912

At Malolos in September 1898, the Central Revolutionary Government organized a Department of Revenue and Property that took charge of the collection of taxes. Revenue stamps were printed and smuggled out of Manila and issued in September and stamped paper late in December 1898 or early in 1899. From all accounts, it is evident that from September 1898 until November 1899, the Philippine Revolutionary Government was the actual controlling governing authority of a large part of the Philippines.

We know that this government issued two fiscal adhesives (W-334-5) and eight documentary stamped papers (W-336-43). Arnold H. Warren further reports that this government also used these stamped papers or alternatives for revenue use:

- Existing Spanish-Philippines papers including State Payment papers
- Plain paper with any Aquinaldo adhesive (postage, telegraph, or revenue)
- Plain paper with no stamps of any sort.

I have a very unusual state payment document, one peso, Series G, 1898-99 biennial, mint entire. The back has in pencil this notation:



*“Taken from Aquinaldo’s desk in 1901 by Lieut Newton with Gen Funston when Aquinaldo was captured.”*

For this statement to be authentic and not just a jest, it must be historically accurate and written in Newton’s handwriting. Brigadier General Frederick Funston did capture General Aquinaldo and Captain Harry W. Newton was part of the successful ruse. These two officers, with three other American Army officers, **Figure 7** all posed as Privates pretending to be prisoners of war. 78 Filipinos, loyal to the American side, escorted them and acted as their guards, traveled together to the General’s camp. This stratagem worked and the group captured Aquinaldo. (This is just a snapshot of the masquerade; the detailed story is more absorbing.)

So the notation is historically accurate except for Newton identifying himself as a Lieutenant rather than as a Captain. To determine his rank at the time I checked out his military record in the National Archives. In his first 1898 enlistment, he was a Captain in the 3rd Wisconsin Voluntary Infantry and spent some time in Puerto Rico. He was then mustered out from the 3rd Infantry. He re-enlisted again, this time with the 34th US Voluntary Infantry Regiment as a First Lieutenant on July 31, 1899 and was working for Funston by October in the Philippines. He was not promoted to Captain in this enlistment until August 4, 1900 and later mustered out again as a Captain on June 30, 1901. So, he was NOT a Lieutenant when Aquinaldo was captured. However, rather than this fact making the notation inaccurate, I think it substantiates its authenticity. I believe Newton did not know he was promoted until he returned to the Manila area. I was promoted in the Army in 1968 and did not know about it for a few months. In 1900, communications were even worse and Newton was on special assignment, away from Manila, starting in October a mere two months after the order was cut. No faker could have anticipated this situation and a forger would have said Captain in the note.

However, there is still one other problem to be solved. Is this his handwriting? If it were in his handwriting, this would be the DNA proof of stamp collecting. Fortunately, the archives had one letter written by Newton to compare the Pagos note. **Figure 6** compares these two sources. Note line A is the documented handwriting from the archives, and line B is the note on the Pagos.

Note that the ‘9’ has an open top; ‘from’ has a deliberate “f” with two long loops plus ‘rom’ is closed up; the ‘in’ is also hasty and closed; and ‘Newton’ is distinctive in that the ‘N’ starts with an open loop and has the very distinctive shortcut from the top of the ‘w’ to the start of the ‘t’. Both examples were written in pencil and that accounts for other slight differences. I think the handwriting is from the same individual and the notation authentic. So I heavily lean towards thinking that Newton wrote the Pagos note and it is a genuine wartime souvenir.

The next seven state documents are also contenders for authentic recognition

and reported here for the first time. Each of these seven documents is overprinted. "Habilitado por el Gobierno de la Republic. // Filipina" with a third line of "Valor \$X.XX". I translate this as "Validated for the government of the Philippine Republic" and of course "value". **Table I** shows this small collection belonging primarily to Bill Oliver and myself. The Warren number adds an "A" or "B" to those used for the only other known series previously described by Arnold H. Warren (The American Philatelist December 1967). Warren left no room in his numbering system to use unique numbers for those new Aquinaldo era documents. **Figures 1 to 5** show a close-up of each known value.

State Payment Overprinted Papers		
W-337A	50c on 50c	Series F 1898-99 Biennial
W-338A	P1 on 10c*	Series C First Design
W-339A	P2 on 20c*	Series <del>E</del> First Design**
W-340A	P5 on 10c*	Series C Second Design**
W-340B	P5 on 20c	Series E Second Design
W-341A	P10 on P1	Series G First Design***
* Printed on both halves, others top/bottom only		
** Collection of Bill Oliver		
*** Two known, separate top and bottom copies, 47 numbers apart, the latter in Bayanihan auction, 30 May 04 and used Aug 11, 1899 in Tarlac.		
<b>Table I</b>		

There are several elements that indicate these documents are what they purport to be.

- First, the five revalidated values are the same as five of the eight used for the Revolutionary stamped papers. The three missing values are 25c (W-336), P15 (W-342), ad P20 (W-343). Thus, these are values needed by the government for taxation and values that are not numerous among existing Spanish papers. In addition, the three unused values were used infrequently.
- Second, the original Spanish values are those that tend to be more numerous and therefore available for overprinting.



- Third, the 10c and 20c values did not meet a tax value used the Revolutionary Government.
- Fourth, the Spanish-Philippine custom was to revalidate old papers for new regimes.
- Fifth, the demand for more stamped fiscal paper is substantiated by Warren's account of what was put into use.
- Sixth, the Spanish papers are scarce in their own right and not readily available for counterfeiting.
- Seventh, forgers usually make numerous copies to reap higher monetary rewards from unwary stamp collectors. These are the only copies to surface to far and were found years apart from three different sources by specialized collectors or auction houses.

As the table shows, three documents are full sheets. The other four are mostly top halves with one bottom half. The overprint is printed the same distance from the top on all four documents. The second overprint on the full sheet is printed about one inch from the bottom of the middle border. No serial number is low, consisting in value order of the numbers 9,672, 23,529, 13,644, 17,328, 9,932, 18,171 and 18,216. These could easily represent leftovers from a Province under control of the Revolutionary government. They also could have been openly or secretly overprinted in any of the Philippine's large cities.

However, as I was writing this article, the seventh copy surfaced in the May 29-30, 2004 auction of the Bayanihan Collectors Club, Inc. Quezon City. Lot 286 is a used bottom half dated August 11, 1900. It is the same as the mint copy I own but 47 serial numbers later. It was used in Tarlac by Chinese Santiago Calma Chan-Tiangco with province revolutionary seal GORNO REVOLUCIONARIO DE FILIPINAS // SMO.HACIENDA. This is the eighth element of authenticity but again it becomes the DNA of stamp collecting proof. Up to this point, the known examples were unused, but this used copy places all the examples within the Aquinaldo revolutionary period. The author would appreciate reports of other examples owned by IPSS members.

Returning to Part 1, the Spanish era use of these documents; I have an update from member John Hunt. He has seven used copies in his collection; all from the first type printing (inscriptions at top). Included in this total are two copies of a series D document. This is one of the five types I had not observed. So, with John's examples, 16 of the 20 different series are now known. The dates on his examples range between 1889 and 1892. This is further proof that this type with top inscriptions was truly the first series. At this time, no used copies of the second (middle inscriptions) and last series (1898-99) are recorded for the Spanish era - examples to date are all unused.



Série F. 50 c. de peso Filipinas

1898 Y

HABILITADO POR EL GOBIERNO DE LA REPÚBLICA  
FILIPINA



Valor \$ 0.50

*Parte superior para ent*

Figure 1

SERIE C. 10 C. DE PESO FILIPINAS

*Parte infer*

HABILITADO POR EL GOBIERNO DE LA REPÚBLICA  
FILIPINA



Valor \$ 1.00

Figure 2

**Serie E.20 C.de Peso-Filipinas**

*Parte*



HABILITADO POR EL GOBIERNO DE LA REPÚBLICA  
FILIPINA

**Valor \$ 2'00**

Figure 3

**Serie E.20 C.de Peso-Filipinas**



HABILITADO POR EL GOBIERNO DE LA REPÚBLICA  
FILIPINA

**Valor \$ 5'00**

*Parte superior pa*

Figure 4



SERIE S. UN PESO • FILIPINAS

Parte supe



EMISADO POR EL GOBIERNO DE LA REPÚBLICA

FILIPINA

Valor \$ 10.00

Figure 5

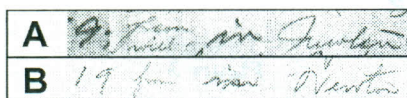


Figure 6



Figure 7



# THE SPANISH LOCAL WAR TAX STAMP

by Don Peterson

If you are familiar with a 5 centimos charity-like stamp depicting a map of the Philippines, it is not a Philippine issue, but instead, it is a privately-printed Spanish war tax stamp issued in Spain during the Spanish-American War. Here is the story of the stamp from bits of information I have uncovered.

Soon after the United States declared war on Spain on April 25, 1898, Spain passed legislation authorizing towns in Spain to issue local war tax (patriotic) stamps to raise funds to help the Spanish troops in Puerto Rico, Cuba, and the Philippines. Since the war ended almost as soon as it started, very few Spanish towns had time to print their own stamps, and most towns that did, withdrew them soon after they were issued. Except for the Spanish towns of Alicante, Jerez, and Cordoba, most of the Spanish town war tax stamps are rarely found used or on cover. I know little about these local town stamps, or whether or not they depicted a Philippine's theme. When the tax stamp was applied to mail, the tax amount was collected in addition to the required postage. Additionally, several Latin American countries also issued war tax stamps in support of Spain.

Private organizations could also issue war tax stamps. Sometime after April 1898, a set of five war tax stamps, showing the rate of 5 centimos, was privately-printed in Spain by the Director of *LA ILUSTRACION FILA TELICA*, a stamp magazine. The five stamps variously depict maps of Puerto Rico, Cuba, the Philippines (**FIGURE 1**), and two allegorical drawings. Each stamp is inscribed "A LA PATRIA FRAN-QUEO VOLUNTARIO ESPANOLA 5 CENTIMOS". *Filatelica's* war tax stamps were so popular that *Filatelica* issued six different reprints, except that the stamp imprint (**FIGURE 2**) of the reprints is slightly smaller than the first issue. Each printing was issued in a different color. The five stamps were printed in horizontal rows in setenant

strips of five on the pane, were perforated 14, and were issued with or without gum. There also is a margin description on the pane (e.g., ". . . en la guerra" (**FIGURE 3**)). The size of a full pane of the five stamps is not known

Neither local Spanish town or private war tax stamps are known to have been used in the Philippines. A war tax stamp showing the map of the Philippines is known with an 1899 Spain cancel, confirming its use in Spain. However, it is possible that mail from Spain to the Philippines (e.g., to a Spanish soldier or business) could have had a local Spanish town or Filatelica war tax stamp affixed to the cover. However, I am not aware of any such covers. Such covers would likely be dated from mid-1898 through 1899 (when prisoner of war Spanish soldiers were in the Philippines). These covers would be quite rare. The original issue and six reprints of the Filatelica war tax stamps, which include the stamp depicting the map of the Philippines, are described as follows:

Original (First) Issue: Blue color. 25mm by 28mm stamp imprint size.

Second Issue: Blue color. 23mm by 25.5mm stamp imprint size.

Third Issue: Black color. 23mm by 25.5mm stamp imprint size.

Fourth Issue: Violet-blue color. 23mm by 25.5mm stamp imprint size.

Fifth Issue: Orange-red color. 23mm by 25.5mm stamp imprint size.

Sixth Issue: Bluish-green color. 23mm by 25.5mm stamp imprint size.

Seventh Issue: Yellowish-brown color. 23mm by 25.5mm stamp imprint size.

If anyone has any additional information on these war tax stamps, please contact IPPS or Don Peterson, 7408 Alaska Ave., NW, Washington, DC 20012, [donpet4526@aol.com](mailto:donpet4526@aol.com).



Figure 1



Figure 2



Figure 3

## It's getting close.... What is?

The IPPS meeting on August 14, 2004 at the APS STAMPSHOW in SACRAMENTO, Ca.

The meeting is scheduled for Saturday August 14, 2004, at 1:00 pm in room 303. It will be a perfect time to meeting other collectors interested in Philippine philately. Bring something for "show and tell". All are welcome. Please come and bring your friends.



# International Philippine Philatelic Society

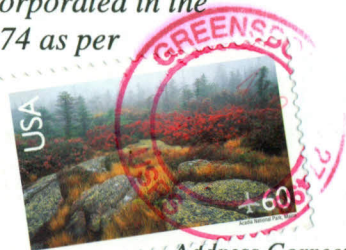
*(A non-profit, non-stock, educational organization incorporated in the  
City of Manila, Philippines, on September 24, 1974 as per  
SEC Registration #58004.)*



P.O. Box 100  
Toast, NC 27049

**First Class**

Douglas Lehmann  
[REDACTED]  
[REDACTED]



Address Correction  
Requested

Meeting Notice Page 21  
[REDACTED]

