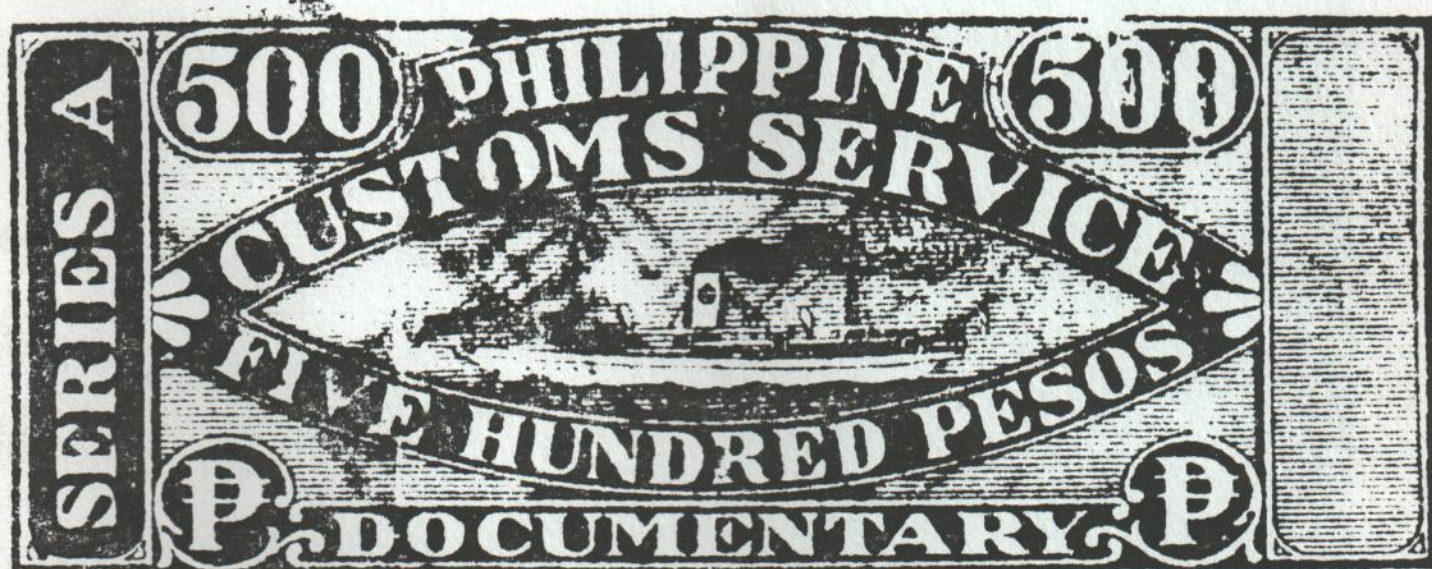


FISCAL STAMPS OF THE PHILIPPINES: A CATALOGUE 1898 TO 1946

The Warren Update



W-864AP

by Douglas K. Lehmann and Donn Lueck

IPPS NEWSletter

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JUNE 1993



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FISCAL STAMPS OF THE PHILIPPINES: A CATALOGUE 1898 TO 1946

The Warren Update

by Douglas K. Lehmann & Donn Lueck

This Warren update is two-fold. One, we now have additional information to supplement Warren's original research. Two, both demand and inflation have overtaken Warren's 1968 pricing guide. This update covers only the American and Japanese dominions spanning the governments from 1898 to 1946. Others have recently updated the Spanish period. The republic period will require more research. This update combines Warren's work that the APS and our society published between 1967 and 1983. A special new feature adds a listing for Philippine domestically exported tobacco stamps. The latter spans the years 1909 to the late 1930s.

The listings are primarily those of Doug Lehmann and the pricing by Donn Lueck. However, we both are indebted to many other collectors and dealers who have helped. Special thanks go to dealer-member Eric Jackson and revenue Don Duston.

We have retained the basic Warren numbering system in this update. However, there are changes made. Essentially, these changes add or delete but do not change the original numbers. All Warren numbers that are new or changed have a "*" prefix or suffix. Warren described his 1968-69 work as both a handbook and catalog. This is a catalog, so the specialist will still want to refer to Warren's original works for additional research.

The first change concerns the sequence. Warren based his sequence on the base stamp which originally followed the American inherited Spanish system. We base our sequence on the stamp's use. Most of the early issues either were Documentary or Internal Revenue. The first five sections here start with Internal Revenue followed by Documentary stamps. (Some collectors may comment that certain Internal Revenue uses resemble Documentary and the authors agree.) Sub-sections always list provisional issues first followed by the regular issues. The final seven sections, from Cattle to Tobacco, follow Warren's original sequence.

Warren mixes the uses of small and large letters to show varieties. For this listing, small letters generally denote color and control number differences. Large letters show major design differences to include later discovered issues. The letter "P" is used after the number for all proofs and specimens. The letter "E" is for either an essay or an embossed variety. The "F" for fake is no

longer used as is the large "L," "R," and "D" standing for left, right, and double. Instead, we simply list the varieties in narrative form. The authors have added all newly discovered varieties but just refrain from giving them exotic numbers. For example, Warren has a 1930 Internal Revenue variety listed as "W-629Dacrdli." We simply note that there is a variety of W-629 that has two duplicate pairs of control numbers with the first faint pair Type A and this copy having the heavy Type C numbers with the left C# doubled and the right C# inverted. In some cases, charts and identification keys are used to denote varieties.

Warren did not list a double number that was a "kiss." A kiss is some kind of flutter when either the paper or handstamp device moves slightly during a single motion of the person using the device to strike the stamp. The kiss produces a slight re-inking of all or part of the same number. A true double number is struck twice with two numbers or number types. We also decided not to list offsets. We encourage all members to send in reports of new varieties except for these double kiss numbers and offsets.

Quantities issued are repeated from Warren's research. Additionally, all quantities are added for the stamps printed in Washington. These generally give a clue about scarcity. However, the number of surviving stamps does not always correlate to the number printed. There is no way to correlate the quantity printed to the type control number applied. Most times, two or more control number machines with different types were used simultaneously.

Prices remain the most difficult aspect of this field and this listing. Many issues have survived in low quantities. Demand seems to be the more controlling factor in the pricing equation. Generally, prices are 5 to 10 times those originally listed by Warren. We make no distinction between mint or used copies. Prices are for sound examples. Yet, some examples are only known as half stamps. Mint stamps can be valued higher and used stamps with straight edges, cut designs, and imperfect overprints much lower. All documents with stamps command a premium. For many stamps, there is only one known example—these may be priced or left unpriced (??). Sometimes, we price varieties as a multiple of the basic listing using 2X, 4X, 8X, and so forth. Some prices may seem high, however, the number of collectors are rising, increasing demand. A few stamps priced by Warren as rare and a few priced inexpensively have, over time, reversed themselves in both supply and price. Our tobacco price listings are new and these prices may rise after this monograph is published. We think the prices here reflect the current market as of 1993.

SECTION I. PROVISIONAL INTERNAL REVENUE

A. Initialed Timbre Movil Especial

August 20, 1898. Spanish-Philippine Timbre Movil Especial (Special Adhesive Stamp) stamps of 1898 validated with red initials by the U.S. Military Government. Initials were CFM for Captain C.F. Mudgett (Figure 1), CHS for Lieutenant C.H. Sleeper (Figure 2), and CSH for Lieutenant C.S. Haughwout (Figure 3). Half stamp values (W-348, W-509) are for stamps tied by cancellation to original document.

Figure 1.

Figure 2.

Figure 3.

Number	Description (Type A, B, or C)	Value
W-344	1c Black	50.00
W-345	2c Pale Claret	100.00
W-346	5c Slate Blue	30.00
W-347	10c Yellow Brown	20.00
W-348	5c (vertical half of 10c W-347)	250.00
W-348a	5c (horizontal half of 10c W-347)(Type A)	??
<i>Varieties:</i>		
Type A	Initialed CHS (add A to basic number)	
Type B	Initialed CSH (add B to basic number)	
Type C	Initialed CFM (add C to basic number)	2X
Inverted initials, W-344A, W-347A, W-344B, W-344C, and		
*W-347C		150.00
Black initials, *W-347B		75.00

B. Handstamped Timbre Movil Especial

February 1899. Spanish-Philippine Timbre Movil Especial (Special Adhesive Stamp) stamps of 1898 handstamped in violet or blue with U. S. INTERNAL REVENUE.



Figure 4.



Figure 5.

TYPE A. Horizontally in violet (Figure 4)

W-501	1c Black	50.00
W-502	2c Pale Claret	75.00
W-503	5c Slate Blue	75.00
W-504	10c Yellow Brown	50.00
<i>Varieties:</i>		
Inverted Overprint, W-501, W502, and *W-504		5X
Double Overprint, W-501, W-502, and W504		5X

TYPE B. In Blue reading up (March 1899) (Figure 5)

W-505	1c Black	8.00
-------	----------	------

Number	Description
W-506	2c Pale Claret
W-507	5c Slate Blue
W-508	10c Yellow Brown
W-509	5c (vertical half of W-508)

Varieties:

Inverted Overprint, *W-506, W-508 and 509 (reads down)

TYPE C. In Blue (April 1899)
Circular INTERNAL REVENUE with U.S. in cent

W-510	10c Yellow Brown
<i>Variety</i> -Inverted overprint, W-510	

C. Handstamped Sello

1898. Spanish-Philippine Sello stamp of 1898 handstamped U.S./INTERNAL/REVENUE.

W-362	25c Claret (Sello 10)
<i>Varieties:</i>	
Inverted Overprint, W-362	
Double Overprint, W-362	

D. Handstamped Spanish Giro

March (?) 1899. Spanish-Philippine Giro stamps of 1898 handstamped blue U.S./INTERNAL/REVENUE (Figure 6). A few of these stamps are only known in the former collection of Robert H. Shellhamer (now Lueck's).



Figure 6.

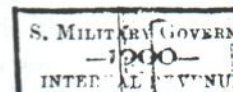


Figure 7.

W-419	5c Claret (Overprint reads up)
W-419A	15c Claret (Overprint reads up)
W-420	20c Claret (Overprint reads up)
W-421	30c Claret (Overprint reads down)
W-421A	60c Claret (Overprint reads up)
W-422	80c Claret (Overprint reads up)
W-422A	1p20c Claret (Overprint reads up)
W-423	1p40c Claret (Overprint reads up)
W-424	2p40c Claret (Overprint reads up)

E. Handstamped U. S. Giro

1900. Giro stamps dated 1899 handstamped vertically in red by box MILITARY GOVERNMENT-/1900-/INTERNAL REVENUE (Figure 8). These stamps are extremely rare, the only reported set was owned by former Robert H. Shellhamer (now Donn Lueck's).

W-521	15c Light Blue (on W-426B)
W-522	20c Blue (on W-427B)
W-523	30c Blue (on W-428B)
W-523A	60c Blue (on W-429B)

SECTION II. INTERNAL REVENUE

A. Initial Regular Issues

1899. Lithographed in Manila. Perforated 11½ to 12. Design 18-18½ x 22mm with 1.5mm wide inscription band and 11 stars above the eagle (Figure 8). Half stamp values (W-515, W-515a & b) are for stamps tied by cancellation to original document. Background design is cross hatched except for the two essays which have vertical lines. The vertical lines extend through the PHILIPPINE ISLANDS on the band in the essays but remain blank on the regular issues. Warren did not type the design sub-varieties of this and the other initial regular issues. However, Donald L. Duston described the other types listed below (W-511 to W-520) in 1992. Preston Pearce described types for W-524 and W-525 in 1901. Additional types probably exist for W-512, W-513, and W-516.



Figure 8.



Figure 9.

Number	Description	[Quantity]	Value
W-511	1c Black	[5,000]	2.00
W-512	2c Pink	[50,000]	2.00
W-513	5c Blue	[5,000]	5.00
W-514	10c Light Red Brown	[50,000]	2.00
W-514a	10c Red Brown, Yellow Brown	[50,000]	2.00
W-515	5c (Vertical half of 10c, W-514)		100.00
W-515a	5c (Vertical half of 10c, W-514a)		100.00
W-515b	5c (Horizontal half of 10c, W-514a)		400.00

Varieties:

*W-512E	2c Pink (Essay)		7.50
*W-514E	10c Brown (Essay)		7.50

W-511 Types:

- Type 1 - Larger C, long bowl on P of PESO, and ONE C. DE PESO is 16½mm long plus close to right frameline.
- Type 2 - Smaller C almost closed, long bowl on P, coarse lettering, and ONE C. DE PESO is 16mm long.
- Type 3 - Small C open towards top, short bowl on P, sharp lettering, and ONE C. DE PESO is 16mm long.
- Type 4 - Small C with wide opening, short bowl on P, sharp lettering, and ONE C. DE PESO is 16mm long.

W-514 & W-514a Types (Forbin in 1915 observed some of these differences:

- Type 1 - Hard thin paper, O of PESO close to right frameline, and TEN C. DE PESO is 16½mm long.
- Type 2 - Hard thin paper, O away from right frameline, TEN is 3½mm wide, and TEN C. DE PESO is 16mm long.
- Type 3 - Hard thin paper, O away from right frameline, TEN is 4mm wide, and TEN C. DE PESO is 16mm long.
- Type 4 - Soft thick paper and small C with short top loop.
- Type 5 - Soft thick paper, normal C with flat top, and E of TEN tilts left.
- Type 6 - Soft thick paper and normal round C with top and bottom loops even and nearly closed.
- Type 7 - Soft thick paper, similar to Type 6, C is not as round and the lower loop not as high, and C is close to the N of TEN.

W-P512 Types:

- Type 1 - Large O in PESO somewhat square, oval O in TWO, D is narrow, arms of W are thick and balanced, and TWO C. DE PESO is

15½mm long.

- Type 2 - The O is flat on the right side, bowl of P thin and deformed, and TWO C. DE PESO is 16mm long.

- Type 3 - Oval O, round O in TWO, D is wide, W is irregular with thin arms, and TWO C. DE PESO is 16mm long.

- Type 4 - Round O, round O in TWO, D is wide, arms of W are thick and balanced, and TWO C. DE PESO is 15½mm long.

W-P514 Types:

- Type 1 - Large round O in PESO close to right frameline and TEN C. DE PESO is 16mm long.
- Type 2 - Small O, wide N in TEN and TEN C. DE PESO is 15½mm long.
- Type 3 - Small O, narrow N in TEN (1mm), and TEN C. DE PESO is 15½mm long.

1899-1902. Lithographed in Manila. Perforation 11½ to 12 and irregular pin perforation. Design 18½-19 x 22mm with 2mm wide inscription band and 9 stars above the eagle (Figure 9). Half stamp values (W-516A) are for stamps tied by cancellation to original document.

Number	Description	[Quantity]	Value
W-516	1c Gray Black	[4,000]	5.00
W-517	2c Red	[100,000]	1.25
W-517a	2c Rose Red	[1,900,000]	0.15
W-517b	2c Carmine	[see above]	0.15
W-517c	2c Dark Carmine	[see above]	0.15
W-518	5c Blue	[100,000]	2.00
W-519	10c Yellow Brown	[200,000]	1.00
W-519a	10c Bistre Brown	[100,000]	1.00
W-519b	10c Orange Brown	[50,000]	1.00
W-519c	10c Red Brown	[100,000]	1.00
W-519d	10c Light Brown	[50,000]	1.00
W-520	10c Bright Green	[750,000]	0.60
W-520a	10c Yellow-Green (greasy)	[75,000]	0.60
W-520b	10c Light Green	[200,000]	0.60

Varieties:

Embossed single line, sans serifs, block 3½mm tall US:

*W-518E	5c Blue		5X
W-519E	10c Orange Brown		5X
W-519Ea	10c Light Brown		5X

Irregular pin perforation, W-518 [15,000] 3X

*W-516A	1c (diagonal half of 2c W-517)		??
*W-517P	2c Rose Red Card Proof		75.00

W-516 Types:

- Type 1 - Round O of ONE, center arm of E of DE is shorter than the top and bottom bars and spaced closer to the top bar, bottom loop of the S of PESO is open, and ONE C. DE PESO is 17mm long.
- Type 2 - Oval O and tilted right, center arm of E is longer than the top and bottom bars, bottom loop of the S is more closed, and ONE C. DE PESO is 16½mm long. Note: the longer arm on the E is caused by a white spot at the right end and is sometimes missing due to over inking.

W-517 Types:

- Type 1 - S of PESO is normal with even top and bottom loops, bottom of both 2s are thin extending straight out to the right, C is open with top loop only slightly turned down, and TWO C. DE PESO is 16 3/4mm long.
- Type 2 - S is deformed with top loop long and bottom loop short, base of 2s more curvy extending straight out, C is thin and more closed, and TWO C. DE PESO is 16mm long.
- Type 3 - S is much wider with long loops, C is as Type 2, bottom of left 2 curves up at the left end, and TWO C. DE PESO is 16½mm long.
- Type 4 - Similar to Type 3, lettering is thicker, PE is close together, precise C is thick and round, base of right 2 is thin and angles up, and TWO C. DE PESO is 16mm long.

W-518 Types:

- Type 1 - Very distinctive small-square bowl on the P of PESO.
- Type 2 - Oval O in PESO, right 5 is tall and thin, and both 5s with flat

bottom edge.

Type 3 - Round O, bowl of the right 5 is round, bowl of the left 5 deformed with thick right side pointing upwards, both 5s have curved flags, the I of FIVE is thin and angles to the top right.

Type 4 - Similar to Type 3 but I is thicker and square, both 5s are round and normal, and the vertical leg of P in PESO is thicker below the bowl.

W-519 and W-520 Types:

Type 1 - Round O in PESO with sides thicker than at top and bottom and directly under the 0 of right 10, the S of PESO is wide with open bottom loop, N of TEN is thick at the bottom right angle, C almost closed, and TEN C. DE PESO is 16½mm long.

Type 2 - Similar to Type 1 but O of PESO evenly thin, bottom right angle of N is pointed, and TEN C. DE PESO is 16½mm long.

Type 3 - Oval O in PESO located right of the centerline of the 0 of right 10, E of PESO is irregular with a short center bar, and TEN C. DE PESO 16½mm long.

Type 4 - Round O in PESO located slightly left to the centerline of the 0 of the right 10, S is smaller, top of C barely curves down, and TEN C. DE PESO is 16mm long.

October 1902. Similar to last issue but with label and values in color. Eight stars above the eagle. Very wide margins. Clean-cut large-hole perforation 12. Thick yellowish paper.

Number	Description	Value
W-524	2c Carmine	0.20
W-524a	2c Rose Red	0.20
W-525	10c Light Green	0.70
W-525a	10c Green	0.70

Variety: Irregular pin perforation, W-524

W-524 and W-524a Types:

Type 1 - Odd numbered columns, short I in INTERNAL, and long joined ILI (last two looking like a U) of PHILIPPINE.

Type 2 - Even numbered columns, separate short ILI, short I of ISLANDS, final S of ISLANDS resembles a reversed C.

W-525 and W-525a Types (first I in PHILIPPINES equals 3 dots):

Type 1 - Odd numbered columns, letters of INTERNAL same length, one stroke downward-from right to left-in left circle, O in PESO circular, and right leg of H in PHILIPPINES is incomplete.

Type 2 - Even numbered columns, short I and long T in INTERNAL, three strokes downwards-from right to left-against upper right 0 of 10 in left circle, O of Peso square, and left leg of H in PHILIPPINES is defective.

B. Small Rectangular Issues

January 1, 1905. Perforated 11½ to 12. Lithographed in Manila. Duplicate pair of control numbers in black (Figure 10) on top of background design. Some shade varieties exist but beware of faded colors. No example of an entire 200 peso stamp is known.



Figure 10.



Figure 11.

W-526	1c Lilac Brown	20.00
W-527	2c Red Lilac	20.00
W-528	5c Grey Green	50.00
W-529	10c Olive Green	50.00
W-530	20c Orange	60.00
W-531	50c Pink	65.00
W-532	1p Vermilion	75.00

Number	Description	[Quantity]
W-533	2p Lilac	1
W-534	5p Blue	2
W-535	10p Light Green	2
W-536	20p Dark Orange	3
W-537	50p Carmine	5
W-538	200p Black (half stamps only)	10
Variety-no control numbers, W-531		2

1906. Perforation 11½ to 12. Lithographed in Manila. Some watermark double-line P I R S. Duplicate pair of control numbers and control in blue (less common) and black. No background design beneath control numbers. Different shades exist for most of the different letter Control letters known listed in parenthesis. (Figure 11.)

W-539	1c Lilac Brown (*A,B)	2
W-540	2c Red Lilac (*A,B)	2
W-541	5c Grey Green (A,B)	4
W-542	10c Olive Green (A,B)	3
W-543	20c Orange (B,C,*D)	3
W-544	50c Pink (A,B)	2
W-545	1p Vermilion (*A,B)	10
W-546	2p Lilac (A,*B,C,D)	10

Varieties:

Without Control Numbers, W-546 (A)

Without Control Letters, *W-544

Blue control numbers, *W-544 (A) and *W-546 (B)

Rouletted:

W-547 2p Lilac (E)

1907-14. Perforated 12. Engraved in Washington. Watermarked double-line P I R S. Duplicate pair of control numbers in red, blue, or (indicated under description). This series has survived mostly as half stamps worth about 20 percent the listed values. No example of an entire 1,000 stamp is known. Four types of control numbers (below). This author believes Type b is a worn down version of Type d. Type a is scarce (1912) and only known on 1, 2, 5, and 20 centavos values.

a. Numbers about 2½mm tall by 1¼mm wide; five numbers 13mm long.

b. Numbers about 3mm tall by 2mm wide; five numbers 12mm long, curves at top and bottom of digits.

c. Numbers about 3¼ to 3½mm tall by 1 3/4mm wide; five numbers 12mm long.

d. Numbers about 3mm tall by 2mm wide; five numbers 12½mm long.

W-548	1c Violet (red)	[1,100,000]
W-549	2c Olive Green (red)	[1,500,000]
W-550	5c Blue (red)	[1,450,000]
W-551	10c Yellow Green (red)	[1,600,000]
W-552	20c Orange Yellow (red)	[3,200,000]
W-553	50c Olive Yellow (red)	[2,050,000]
W-554	1p Yellow Brown (black)	[2,000,000]
*W-554a	1p Yellow Brown (blue)	[see above]
W-555	2p Carmine Lake (black)	[3,600,000]
*W-555a	2p Carmine Lake (blue)	[see above]
*W-555b	2p Carmine Lake (red)	[see above]
W-556	5p Deep Blue (black)	[1,050,000]
W-557	10p Dark Green (black)	[1,000,000]
W-557a	10p Dark Green (blue)	[see above]
W-558	20p Dull Yellow (black)	[650,000]
W-558a	20p Dull Yellow (blue)	[see above]
W-559	50p Vermilion (black)	[600,000]
W-559a	50p Vermilion (blue)	[see above]
W-560	200p Black Brown (black)	[200,000]
W-560a	200p Black Brown (blue)	[see above]

Number	Description	[Quantity]	Value
W-561	500p Rose (black)	[3,000]	100.00
W-562	1,000p Ultramarine (black) (half stamp only)	[5,000]	50.00
W-563	5,000p Apple Green (black) (*1 known, #1683)	[2,000]	1000.00

Varieties:

Left and right control number double, W-553 (Type d) ??
 Imperforate proofs with 0000 duplicate control numbers, *W-548P,
 *W-549P, *W-550P, *W-551P, *W-552P, *W-553P, *W-555P,
 *W-556P, *W-557P, *W-558P, *W-559P and *W-560P 200.00



Figure 12 (Type a).



Figure 13.

1910. Rouletted. Watermarked double-line P I R S. Lithographed in Manila. Duplicate control numbers in black or blue (Types b or c). A supplementary series issued because the government did not order W-561-563 in 1907. Entire stamps are extremely rare. Half stamps worth about \$50.00 each. Fewer 200p halves exist than 500p halves. (Figure 13.)

W-566	200p Black Brown (black)	250.00
W-567	500p Emerald Green (black)	500.00
W-567a	500p Emerald Green (blue)	500.00

1915-17. Perforated 10. Engraved in Washington. Watermarked double-lined P I R S. Duplicate pair of control numbers in red, blue, or black (indicated under description). No example of an entire 5,000 peso stamp is known. Entire stamps of the centavos values also difficult to find (halves worth 20%). Three types of control numbers--Types b and c plus Type e below. (Design like perforation 12, Figure 12.). Some stamps known with fake perforation 11 edges.

e. Numbers about 3¼ to 3½mm tall by 1.75mm wide; digit 1 without bottom serif; five numbers 13½mm long.

W-568	1c Violet (red)	[430,000]	10.00
W-569	2c Olive Green (red)	[315,000]	10.00
W-570	5c Blue (red)	[310,000]	10.00
W-571	10c Yellow Green (red)	[400,000]	10.00
W-572	20c Orange Yellow (red)	[1,000,000]	5.00
W-573	50c Olive Yellow (red)	[1,120,000]	4.00
W-574	1p Red Brown (black)	[1,720,000]	5.00
W-574a	1p Red Brown (blue)	[see above]	5.00
W-575	2p Carmine Lake (black)	[3,575,000]	4.00
W-575a	2p Carmine Lake (blue)	[see above]	4.00
W-576	5p Deep Blue (black)	[320,000]	10.00
W-576a	5p Deep Blue (blue)	[see above]	10.00
W-577	10p Dark Green (black)	[120,000]	12.00
W-577a	10p Dark Green (blue)	[see above]	12.00
W-578	20p Dull Yellow (black)	[265,000]	15.00
W-578a	20p Dull Yellow (blue)	[see above]	15.00
W-579	50p Vermilion (black)	[330,000]	20.00
W-579a	50p Vermilion (blue)	[see above]	20.00
W-580	200p Black Brown (black)	[110,000]	30.00
W-580a	200p Black Brown (blue)	[see above]	30.00
W-581	500p Rose (black)	[15,000]	100.00
W-581a	500p Rose (blue)	[see above]	100.00
W-582	1,000p Ultramarine (black)	[5,000]	200.00

Number	Description	[Quantity]	Value
W-583	5,000p Apple Green (blue) (half stamp only)	[2,000]	50.00

Varieties:

Left and right control number double, *W-568, W-574, *W-575, W-575a, W-576a, *W-578a, W-579a, and *W-581 5X

1917-27. Perforated 11. Engraved in Washington. Watermarked double-lined P I R S. Duplicate pair of control numbers in red, blue, violet, and black (indicated under description). The 5,000 peso entire with blue control numbers (W-599a) is extremely rare. No examples of an entire 10,000 or 20,000 peso stamp is known plus the 5,000 peso with black control numbers. Three types of control numbers--Types c and e plus Type f below. (Design like perforation 10, Figure 12.).

f. Numbers about 3¼mm tall by 1 3/4mm wide; digit 1 has bottom serif; five numbers 13½mm long. Similar to Type e

W-584	1c Violet (red)	[1,300,000]	0.15
W-585	2c Olive Green (red)	[2,800,000]	0.25
W-585a	2c Olive Green (black)	[see above]	1.25
W-586	5c Blue (red)	[2,300,000]	0.25
W-586a	5c Blue (black)	[see above]	1.25
W-587	10c Yellow Green (red)	[2,875,000]	0.40
W-587a	10c Yellow Green (black)	[see above]	1.50
W-588	20c Orange Yellow (red)	[5,475,000]	0.50
W-588a	20c Orange Yellow (black)	[see above]	0.75
W-588b	20c Orange Yellow (blue)	[see above]	5.00
W-589	50c Olive Yellow (red)	[4,300,000]	1.50
W-589a	50c Olive Yellow (black)	[see above]	3.00
W-589b	50c Olive Yellow (blue)	[see above]	10.00
W-589c	50c Olive Yellow (violet)	[see above]	10.00
W-590	1p Red Brown (black)	[4,090,000]	2.00
W-590a	1p Red Brown (blue)	[see above]	3.00
W-591	2p Carmine Lake (black)	[6,255,000]	2.00
W-591a	2p Carmine Lake (blue)	[see above]	2.00
W-592	5p Deep Blue (black)	[2,200,000]	3.00
W-592a	5p Deep Blue (blue)	[see above]	3.00
W-592b	5p Deep Blue (red)	[see above]	6.00
W-593	10p Dark Green (black)	[1,300,000]	4.00
W-593a	10p Dark Green (blue)	[see above]	4.00
W-593b	10p Dark Green (red)	[see above]	8.00
W-594	20p Dull Yellow (black)	[1,100,000]	5.00
W-594a	20p Dull Yellow (blue)	[see above]	5.00
W-595	50p Vermilion (black)	[800,000]	7.50
W-595a	50p Vermilion (blue)	[see above]	7.50
W-595b	50p Orange Red (black)	[see above]	15.00
W-596	200p Black Brown (black)	[155,000]	20.00
W-597	500p Rose (black)	[85,000]	20.00
W-597a	500p Rose (blue)	[see above]	20.00
W-598	1,000p Ultramarine (black)	[50,000]	50.00
W-598a	1,000p Ultramarine (black)	[see above]	50.00
W-599	5,000p Apple Green (black) (half stamp only)	[12,000]	25.00
W-599a	5,000p Apple Green (blue)	[see above]	??
W-600	10,000p Purple (black) (half stamp only)	[1,800]	40.00
W-600a	10,000p Pale Purple (black) (half stamp only)	[see above]	40.00
W-600b	10,000p Pale Purple (blue) (half stamp only)	[see above]	40.00
W-601	20,000p Blue Black (black) (half stamp only)	[1,800]	60.00
W-601a	20,000p Blue Black (blue)		

Number	Description	[Quantity]	Value
	(half stamp only)	[see above]	60.00

Varieties:

Left and right control number double, W-585, W-585a, W-587, W-587a, W-588a, W-589a, W-590, W-591, W-592, W-592b, W-594, and W-595	5X
Left and right control number triple, *W-587a, & W-589a	50.00
Right control number double, W-588a	5X
Extra pair of control numbers on the margin between two vertical stamps, W-594 and W-595b	8X
Black imperforate die proof 20x15.1cm, *W-600P	250.00

1927-29. Perforated 10 x 11. Engraved in Washington. Watermarked double-lined P I R S. Duplicate pair of control numbers in black, Type e. No example, entire or half, of the 200, 1,000 or 5,000 peso stamp is known but examples should exist as they were shipped to Manila. (Design like perforation 10, Figure 12.).

W-602	1c Violet	[635,000]	0.25
W-603	2c Olive Green	[653,400]	0.25
W-604	5c Blue	[810,100]	0.40
W-605	10c Yellow Green	[1,159,000]	0.60
W-606	20c Orange Yellow	[1,424,300]	0.60
W-607	50c Olive Yellow	[1,284,200]	1.00
W-608	1p Red Brown	[1,272,200]	1.50
W-609	2p Carmine Lake	[2,789,700]	1.50
W-610	5p Deep Blue	[378,300]	2.00
W-611	10p Dark Green	[372,500]	3.00
W-612	20p Orange Yellow	[513,500]	5.00
W-613	50p Orange Red	[806,800]	5.00
*W-613A	200p Black Brown	[53,800]	??
W-613B	500p Rose	[10,900]	50.00
*W-613C	1,000p Ultramarine	[10,600]	??
*W-613D	5,000p Apple Green	[2,700]	??

Varieties:

Left and right control number double, W-602, and W-606.	35.00
Corrected numbers—either left, right or both—appear double.	2X

C. Large Rectangular Issues



Figure 14, W-615 Variety (Left # Type B; Right # A)

January 1, 1930-34. Perforated 10. Engraved in Washington. Watermarked double-lined P I R S. Duplicate pair of control numbers in black (indicated under description). New larger size but similar design, Figure 14. Mint entires of the 10,000 and 20,000 peso stamps exist. All values printed in sheets of 21 (3x7) with a straight edge on all four margins (only five stamps of 21 perforated on four sides). Three types of control numbers:

- Numbers 2½mm wide, without serifs, top of 6 and bottom of 9 end in a curve; four numbers about 12mm long, five about 15mm, and six about 18½mm long.
- Numbers 2mm wide, without serifs except digit 1 which has a serif at top; six numbers about 18mm long.
- Numbers 2½mm wide, without serifs, top of 6 and bottom of 9 end in a

flat line; four numbers about 13mm long, five about 17mm, and 20½mm long.

Number	Description	[Quantity]
W-614	1c Violet (A)	[3,330,600]
W-614a	1c Violet (B)	[see above]
W-615	2c Olive Green (A)	[1,668,660]
W-615a	2c Olive Green (B)	[see above]
W-616	5c Blue (A)	[1,125,180]
W-616a	5c Blue (B)	[see above]
W-617	10c Yellow Green (A)	[3,618,300]
W-617a	10c Yellow Green (B)	[see above]
W-618	20c Orange Yellow (A)	[2,631,300]
W-618a	20c Orange Yellow (B)	[see above]
W-619	50c Olive Yellow (A)	[2,427,600]
W-619a	50c Olive Yellow (B)	[see above]
W-620	1p Red Brown (A)	[2,553,600]
W-620a	1p Red Brown (B)	[see above]
W-621	2p Carmine Lake (A)	[4,645,200]
W-621a	2p Carmine Lake (B)	[see above]
W-622	2.50p Salmon Rose (A)	[1,997,100]
W-622a	2.50p Salmon Rose (B)	[see above]
W-623	5p Deep Blue (A)	[991,200]
W-623a	5p Deep Blue (B)	[see above]
W-624	10p Dark Green (A)	[801,045]
W-624a	10p Dark Green (B)	[see above]
W-625	20p Dull Yellow (A)	[1,495,200]
W-625a	20p Dull Yellow (B)	[see above]
W-626	50p Vermilion (A)	[1,939,224]
W-626a	50p Vermilion (B)	[see above]
W-627	200p Black Brown (A)	[327,936]
W-627a	200p Black Brown (B)	[see above]
W-628	500p Pale Vermilion (A)	[77,700]
W-628a	500p Pale Vermilion (B)	[see above]
W-629	1,000p Ultramarine (A)	[70,728]
W-630	5,000p Apple Green (A)	[51,408]
W-631	10,000p Purple (A)	[19,110]
W-632	20,000p Blue Black (A)	[20,160]
W-632a	20,000p Blue Black (B)	[see above]

Varieties:

- Left control number Type B and right control number Type A
- Left control number double, *W-614, *W-615, W-617, W-619, W-619a, *W-620, W-621, *W-622, W-624, *W-625, W-625a, *W-626 and W-627
- Right control number double, *W-614, W-616, *W-617, W-618a, W-619, *W-621, W-623, W-623a, *W-625, and W-626
- Two duplicate pairs of control numbers, a faint Type A and heavy Type C (same number), W-614, W-615, W-617, W-618, W-619, W-620, W-621, W-623, W-625, W-626, and W-627
- Same as above but with right C control number inverted, W-614 and W-629
- Same as before but right C control number double and left number inverted (A's still faint)
- Single Type A control number at left, *W-618
- Two left control numbers, one Type A and one Type B (Type B normal at right), *W-625
- Two duplicate pairs of control numbers, Type A over Type B, *W-625 and *W-626

Both left and right control number double, *W-617, *W-624,
 *W-625 4X
 Left control number (last digit) corrected by hand to match right
 control number, *W-622 50.00
 Double different right control numbers, *W-620, *W-624, and
 *W-626 75.00
 Double different left control numbers, *W-625 75.00
 Double different left and right control numbers, *W-624 and
 *W-626 100.00
 Faded violet black control number, *W-629 2X

1934-41. Perforated 11. Engraved in Washington. Watermarked double-lined P I R S. Duplicate pair of control numbers in black. Same designs as perforation 10 series, **Figure 14**. Also the same sheet layout of 21 except in 1941 six values shipped with full margins and plate numbers. So plate singles or blocks also exist of the 10c, 2.50p, 20p, 200p, 500p and 1000p stamps. Two types of control numbers A and C (indicated under description). Most Type C examples are mint survivors from the Japanese occupation period. The 50 peso value previously reported by Warren as W-646a (Type B control number) does not exist. This latter listing and other examples can have one or two sides fraudulently perforated 11. These are re-perforated stamps of the 1930-34 series. Quantities issued include those later used during the Japanese occupation with distinctive control numbers.

Number	Description	[Quantity]	Value
W-634	2c Olive Green (A)	[2,828,700]	5.00
W-634b	2c Olive Green (C)	[see above]	10.00
W-635	5c Blue (A)	[2,763,600]	5.00
*W-635b	5c Blue (C)	[see above]	10.00
W-636	10c Yellow Green (A)	[1,455,300]	5.00
W-636b	10c Yellow Green (C)	[see above]	10.00
W-637	20c Orange Yellow (A)	[4,964,400]	5.00
W-637b	20c Orange Yellow (C)	[see above]	10.00
W-638	50c Olive Yellow (A)	[2,478,000]	5.00
W-638b	50c Olive Yellow (C)	[see above]	10.00
W-639	1p Red Brown (A)	[4,210,900]	5.00
W-639b	1p Red Brown (C)	[see above]	10.00
W-640	2p Carmine Lake (A)	[5,745,600]	5.00
W-640b	2p Carmine Lake (C)	[see above]	10.00
W-641	2.50p Salmon Rose (A)	[527,100]	15.00
W-642	4p Deep Indigo (A)	[5,134,500]	15.00
W-643	5p Deep Blue (A)	[1,978,200]	15.00
*W-643b	5p Deep Blue (C)	[see above]	30.00
W-644	10p Dark Green (A)	[1,390,200]	20.00
*W-644b	10p Dark Green (C)	[see above]	40.00
*W-645	20p Dull Yellow (A)	[203,700]	25.00
W-645b	20p Dull Yellow (C)	[see above]	50.00
W-647	200p Black Brown (A)	[117,600]	15.00
*W-648	500p Orange (A)	[14,700]	75.00
W-649	1,000p Ultramarine (A)	[14,700]	75.00
W-649b	1,000p Ultramarine (C)	[see above]	150.00

Varieties:

Right control number double, W-639, W-640, and *W-643 5X
 Left control number double, *W-643b and *W-644 5X
 Double different right control numbers, *W-640b, *W-644
 and *W-647 5X
 Double different left and right control numbers, *W-640 5X
 Double left and right control numbers, 2d set inverted,
 *W-647 100.00
 Double right control number, one correct and second incorrect and
 partially erased, *W-644 75.00
 Faded violet black control number *W-634b, *W-636 & W-637bX

March (?) 1944. Internal Revenue stamps of 1934-41 (perforation 11) with

a single black control number. Two types of control numbers C and D (indicated under description). (**Figure 15**.)



Figure 15, W-659a (Type C #).

Type D. Figures with serifs, about 4mm tall x 3mm wide.

Number	Description	[Quantity]	Value
W-656	10c Yellow Green (D)		10.00
W-657	20c Orange Yellow (D)		10.00
*W-657a	20c Orange Yellow (C)		75.00
W-658	50c Olive yellow (D)		10.00
W-659	1p Red Brown (D)		10.00
*W-659a	1p Red Brown (C)		100.00
W-660	2p Carmine Lake (D)		20.00
W-661	5p Deep Blue (D)		30.00
W-662	10p Dark Green (D)		40.00
W-662a	10p Dark Green (C)		100.00
W-663	20p Dull Orange Yellow (D)		50.00

March 6, 1944. Typographed in Manila. Perforation 12. Similar to 1934-41 issue except upper label reads REPUBLIC OF PHILIPPINES. Duplicate control numbers in black. Type A and C control numbers (indicated under description). Issued without gum in sheet of 25 (5 x 5) with perforated margins (no plate numbers's). W-667B should exist but no one has reported an example. Fire destroyed about 499,000 copies of W-668B in February 1945. W-668B issued late 1944 or January 1945 (5 mint entires known, 1/2 stamp worth \$75).

W-665A	10c Olive Bistre (A)	[500,000]	10.00
*W-665Aa	10c Yellow (A)	[see above]	20.00
W-666A	20c Orange (A)	[1,000,000]	2.50
W-666B	20c Orange (C)	[see above]	50.00
W-667A	50c Olive Yellow (A)	[1,000,000]	2.50
*W-667B	50c Olive Yellow (C)	[see above]	??
W-668B	1p Red Brown (C)	[500,000]	750.00

Varieties:

Double left control number, *W-665A, W-666A, W-667B (one
 Type A) ??
 Double right control number, *W-666A and *W-667A ??

May (?) 1944. Same as March 6th issue except with single Type D control number in black. Quantities are included with the March 6th issue.

W-665	10c Olive Bistre (D)	2.50
W-665a	10c Yellow (D)	2.50
W-666	20c Orange (D)	2.50
W-667	50c Olive Yellow (D)	2.50

Varieties:

Double control number (each different), *W-665 ??
 Violet-black control number, *W-665 2X

1945. Type of 1934-41 (perforation 11) issue overprinted VICTORY in black. Engraved and overprinted in Washington. Duplicate pair of control numbers in black. Two types of control numbers, E and F (indicated under

description). Despite large quantities issued, entire stamps are rare and halves very difficult to find. Most used halves are from the Republic era. However, this issue was available for more than a year in the Liberated Commonwealth. Surviving entire stamps are known with only one type control number. The 500p stamp has not been seen, so its control number type is unknown. No 200p, 500p or 1,000p entire stamps are known to exist. About 50,000 of W-670 were overprinted in 1953 without control numbers. Centavos half stamps are worth about 25% of listed prices, peso values about 50%. (Figure 16.)

Type E - Figures about 4½mm tall x 2mm wide, without serifs except the digit 1, and far apart.

Type F - Figures about 4½mm tall x 3½mm wide, with serifs, and close together.



Figure 16, W-674 (Type E #'s)

Number	Description	[Quantity]	Value
W-669	1c Violet (E,F)	[615,300]	40.00
W-670	2c Olive Green (E,F)	[1,014,300]	25.00
W-671	5c Blue (E)	[610,764]	40.00
W-672	10c Yellow Green (E)	[815,808]	15.00
W-673	20c Orange Yellow (F)	[1,030,764]	25.00
W-674	50c Olive Yellow (E)	[613,200]	40.00
W-675	1p Red Brown (E)	[615,300]	40.00
W-676	2p Carmine Lake (F)	[1,032,108]	25.00
W-677	2.50p Salmon Rose (E)	[533,400]	50.00
W-678	5p Deep Blue (E,F)	[512,400]	60.00
W-679	10p Dark Green (E,F)	[246,372]	125.00
W-680	20p Dull Yellow (E)	[203,700]	250.00
W-681	200p Black Brown (*F)		
	(half stamp only)	[105,000]	50.00
W-682	500p Rose (Unknown)		
	(half stamp only)	[15,372]	100.00
W-683	1,000p Ultramarine (F)		
	(half stamp only)	[14,700]	50.00

Varieties:

Double left control number (each different), *W-683 (left half)	80.00
No control numbers (half stamps only), *W-676, *W-677, and *W-678	125.00

SECTION III. PROVISIONAL DOCUMENTARY

A. Initialed Sello

1898. Spanish-Philippine 10c Timbre Movil Especial stamp of 1898 affixed to 40c Sello stamp validated with red initials by the U.S. Military Government. See Types A, B, and C for initials. Half stamp values are for stamps tied by cancellation to original document. W-349 found off-document worth \$150. W-350 known only with Type B initials.

W-349	50c (10c Yellow Brown on 40c Blue)	500.00
W-350	25c (horizontal half of 50c W-349) (B)	1250.00

Varieties:

Type A	Initialed CHS (add A to basic number)	
Type B	Initialed CSH (add B to basic number)	
Type C	Initialed CFM (add C to basic number)	
Vertical half of W-349, initials unknown		1500



Figure 17.

1898. Spanish-Philippine Sello stamps of 1898 validated with red initials by the U.S. Military Government (Figure 17). Same Type A, B, and C initials as preceding issue, however, not all initial types are on all values (indicated under description). Perry described a 20p example in 1903 that no one has seen since.

Number	Description	Value
W-351	25c Claret (Sello 10) (A,B,C)	10.
W-352	40c Blue (Sello 9) (A,B,C)	30.
W-353	50c Yellow Brown (Sello 8) (A,B,C)	30.
W-354	1p Gray Purple (Sello 7) (A,B,C)	75.
W-355	2p Light Brown (Sello 6) (A,*C)	75.
W-356	3p Dark Rose (Sello 5) (C)	100.
W-357	5p Slate (Sello 4) (A,*C)	100.
W-358	10p Orange (Sello 3) (A)	200.
W-359	15p Red Brown (Sello 2) (A)	250.

Varieties:

Inverted initials, *W-351B	3
Full last name, *W-351B and *W-351C	200.

1898. Spanish-Philippine Sello stamp of 1898 validated with Type B initials. Stamp further surcharged in handwritten red ink reducing face value from 15 to 5 pesos. Haughwout wrote the figure 4 over the 2 in the upper label and the figure 0 over the 1 of 15 in the lower label.

W-361	5p on 15p Red Brown (Sello 4 on Sello 2)	500.
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B. Initialed Giro



Figure 18 (Vertical initials).

1898. Spanish-Philippine Giro stamps of 1897 validated with red or black initials by the U.S. Military Government (Figure 18). Same Type A, B, and C initials as preceding issues, however, not all initial types are on all values (however, in 1903, Perry claimed they were). Indicated under description are horizontal initials for Types A and B and vertical initials for Type C. There are less Type C initials than Types A and B that are worth double price below. Black initials are rare.

W-398	5c Claret (A,B,C)	10.0
W-399	15c Claret (A,B)	10.0
W-400	20c Claret (A,B,C)	10.0
W-401	30c Claret (A,B)	10.0

Number	Description	[Quantity]	Value
W-402	60c Claret (A,B,C)	10.00	
W-403	80c Claret (A,B,C)	15.00	
W-404	1p20c Claret (A,B,C)	15.00	
W-405	1p40c Claret (A,B,C)	40.00	
W-406	1p80c Claret (A,B)	30.00	
W-407	2p Claret (A,B,C)	15.00	
W-408	2p40c Claret (A)	40.00	
W-409	3p Claret (A,B)	30.00	
W-410	3p60c Claret (A,B)	50.00	
W-411	4p Claret (A,B,C)	30.00	
W-412	5p Claret (A,C)	30.00	
W-413	6p Claret (A,B,C)	50.00	
W-414	7p Claret (A,B)	50.00	
W-415	8p Claret (A,B,C)	50.00	
W-416	9p Claret (A)	70.00	
W-417	10p Claret (A,B)	50.00	
W-418	15p Claret (A)	100.00	

Varieties:

Vertical red initials, W-417A	50.00
Inverted vertical red initials, *W-398C, *W-404C, & *W-412C	1X
Inverted vertical red initials, *W-398C	25.00
Horizontal red initials, W-402C, W-407C, W-411C, & W-417C	1X
Horizontal black initials, W-400B, W-407B, W-415A, and W-417A	75.00
Handwritten vertically/diagonally red "CHS - USA Collector," W-401A, W-404A, W-406A, W-408A	50.00
Handwritten red "C.H. Sleeper/... Collector," W-400A, *W401A, *W-406A	100.00
Handwritten red "CSH - Asst," W-398B and W-403B	50.00
Handwritten black "CSH - Asst," *W398B	50.00

SECTION IV. DOCUMENTARY PREDECESSORS

A. Sello (Class) Stamps



Figure 19.

January 1899. Imperforate. Design (Figure 19) has 1899 on shield, rays touch lower corners of left panel, and nine rays touch semi-circle above shield. There is only one printing of W-363 with the "25" in the bottom pane as Type a described below.

Type a - The 25 has a short 2 with the 5 extending below the bottom leg of the 2.

W-363	25c Light Lake (Type a)	[5,000]	4.00
W-364	40c Dull Light Blue	[2,000]	20.00
W-365	50c Pale Bistre	[5,000]	8.00
W-366	1p Dull Pale Lilac	[5,000]	12.50
W-367	2p Brown Lilac	[1,000]	20.00
W-368	3p Dull Pink	[500]	80.00

Number	Description	[Quantity]	Value
W-369	5p Olive Brown	[500]	400.00
W-370	10p Dull Orange	[500]	450.00
W-371	15p Dull Cinnamon	[500]	500.00
W-372	20p Dull Mauve	[500]	500.00

July-December 1899. Perforated 12. Design same as imperforate issue (Figure 19). Warren lists four printings of W-363A and W-363Aa each identified by subtle shade varieties. The two dominant shade varieties are noted here. The printings also show differences in the "25" in the bottom pane. The 25 types listed by Warren differ by the types listed by Duston in 1992. This listing combines the four 25 types into three (where all agree), listed below as Types b, c, and d.

Type b - The 25 has the 2 taller than the 5 with the bottom leg of the 2 angling up. The 2 touches the left panel.

Type c - The 25 has the 2 below the 5 and the 5 located off-center, closer to the top panel.

Type d - The 25 is small, about 2 by 3mm, and centered in the panel.

W-363A	25c Dull Lake (Type b)	[25,000]	2.00
W-363Aa	25c Bright Rose (Types c & d)	[28,000]	2.00
W-365A	50c Dull Olive Bistre	[25,000]	4.00
W-366A	1p Dull Violet	[5,000]	16.00
W-366Aa	1p Dull Light Violet	[2,000]	16.00
W-369A	5p Olive Brown	[1,000]	20.00

1900. Perforated 12. Design similar to Figure 19 except 1900 on shield, plus rays do not touch lower corners of left panel and ten rays touch semi-circle above shield.

W-373	25c Rose-Pink	[90,000]	0.75
W-373a	25c Red-Orange (thick yel. paper)	[25,000]	0.75
W-373b	25c Deep Red (plate scratch diagonally across S of PESO)	[50,000]	0.75
W-374	40c Blue	[23,000]	5.00
W-375	50c Deep Buff	[25,000]	5.00
W-376	1p Dull Lilac	[25,000]	7.00
W-376a	1p Dull Violet	[10,000]	4.00
W-376b	1p Dull Indigo	[25,000]	6.00
W-377	2p Dull Brown (error printing)	[1,000]	60.00
W-378	2p Dull Mauve	[17,500]	12.00
W-379	3p Dull Pink	[3,000]	40.00
W-380	5p Olive Brown	[2,000]	50.00
W-381	10p Brown Yellow	[2,500]	75.00
W-382	15p Red Brown	[1,500]	100.00
W-383	20p Lilac	[1,500]	200.00

Varieties:

Embossed US 3½mm tall, W-373Eb

1901-02. Perforated 12 (except for W-385b). Design similar to Figure 19 except no date on shield, plus rays do not touch lower corners of left panel and 11 rays touch semi-circle above shield. Embossed letters are die cut into the stamp.

W-384	25c Deep Rose	[11,500]	5.00
W-385	25c Dull Violet	[319,000]	1.00
W-385a	25c Dull Lilac	[see above]	1.00
W-385b	25c Dull Indigo (*perf. 11)	[see above]	5.00
W-385c	25c Deep Violet	[see above]	1.00
W-386	40c Blue	[34,000]	5.00
W-387	50c Olive Yellow	[5,000]	12.00
W-387a	50c Ocher	[8,000]	6.00
W-388	1p Dull Violet	[6,500]	10.00

Number	Description	[Quantity]	Value
W-389	1p Chocolate-Lilac	[7,000]	25.00
W-390	1p Deep Lake	[60,000]	3.00
W-391	2p Bronze Green	[25,000]	5.00
W-391a	2p Deep Blue Green	[see above]	5.00
W-392	2p Brown Violet	[2,950]	65.00
W-393	3p Dull Pink	[3,000]	85.00
W-394	5p Olive Brown	[6,000]	175.00

Varieties:

Embossed US 3½mm tall, W-384E, W-386E, W-388E, W-392E, and W-394E 3X
 Fakes-25c Dull Purple (inexact design) and 1p (perforation 10) both on poor/weak paper, *W-385 and *W-390??

1903. Perforated 12, printed from electrotypes. Design similar to **Figure 19** but with a background of dots and CLASS instead of SELLO in the upper label, no date on shield. Only the four classes below printed.

W-395	25c Dark to Light Violet (class 10)	2.00
W-395A	40c Dull Blue (class 9)	25.00
W-396	50c Dark Orange (class 8)	1.50
W-397	1p Pale to Deep Carmine (class 7)	2.50

B. Giro (Draft) Stamps

1899. Perforation 11½ to 12, irregular pin perforation, or large hole perforation 10 to 12 (**Figure 20**). Crudely drawn design with 1899 below shield. Lithographed in Manila on thick-hard yellowish (Type A) and soft-wove white papers (Types B to K). Light to dark blue. There are eleven types, all listed in the table before the identification key. The Warren number is this basic number plus the capital letter of the type. The identification key to these eleven types follows the basic descriptions. Some errors are unique to a given Type. In addition to these types, Warren lists minor varieties of design (missing periods, added dots, etc.) that are omitted here. Prices below are for Type B (the most common type).



Figure 20.



Figure 21.

W-425B	5c	[11,500]	9.00
W-426B	15c	[7,500]	12.00
W-427B	20c	[10,500]	6.00
W-428B	30c	[9,500]	7.00
W-429B	60c	[9,500]	6.00
W-430B	80c	[5,500]	7.00
W-431B	1p20c	[9,500]	8.00
W-432B	1p40c	[2,000]	9.00
W-433B	1p80c	[2,000]	10.00
W-434B	2p	[5,500]	6.00
W-435B	2p40c	[2,000]	12.50
W-436B	3p	[1,500]	15.00

Number	Description	[Quantity]	Value
W-437B	3p60c	[1,500]	20.00
W-438B	4p (label reads 5000 a 6000 P.)	[1,000]	12.00
W-439B	5p	[1,500]	12.00
W-440B	6p	[1,500]	15.00
W-441B	7p	[1,500]	50.00
W-442B	8p	[1,500]	22.50
W-443B	9p	[1,500]	22.50
W-444B	10p	[1,500]	15.00
W-445B	15p	[1,500]	30.00

Other Prices:

Type A	2X
Type C	100.00
Types D, E, F, G and I	5X
Type H	125.00
Types J and K	6X

Varieties:

Lower label reads 5.0 PESO, W-425A100.00

Double impression of 10 and PHILIPPINE ISLANDS, W-444B 100.00

Upper label in 4p reads 6000 a 6800 P (error), W-438D .. 100.00

Reads ISLANDS instead of ISLANDS, W-434E & W-439F 200.00

Upper label with reversed 6 in 16000, W-444G 100.00

Imperforate proofs, *W-436AP, *W-439AP, *W-440AP, *W-444AP, and *W-445AP 500.00

Proof sheetlet of two rows of 9 seriatim with a third row of 3 couche, perforated, all 21 values (1 known), *W-425P-445P .. 3000.00

1899 TYPES PER VALUE											
	A	B	C	D	E	F	G	H	I	J	K
5c	*	*									
15c	*	*									
20c	*	*P									
30c	*	*P									
60c	*	*P						*			
80c	*	*P									
1p20	*	*P				P		*			
1p40	*	*									
1p80	*	*									
2p	*	*		*	E	P	P			L	L
2p40	*	*									
3p	*	*				P	P				
3p60	*	*									
4p	*	*		E							
5p	*	*				PE	P		P	L	
6p	*	*			*	P			P		
7p	*	*									
8p	*	*	*	*		P			P		PL
9p	*	*				P			P		PL
10p	*	*	*	*	*	P	E		P		L
15p	*	*				P	P				
Sum	21	21	2	4	3	9	5	2	5	2	4

KEY: * = Known Type P = Irregular Pin Perforation Shading = New listing E = Error Type L = Large Hole Irregular Perforation 10 to 12

1899 IDENTIFICATION KEY

NOTE: Before using this key it would be helpful to use a magnifying glass and determine:

- (1) Number of lines in the 4th and 6th stripe of shield
 - (2) Where U and D of UNITED starts and ends respectively
1. Central or 4th stripe in shield has:

- 5 lines Go to 2
 6 lines Go to 3
 7 lines Go to 4
 8 lines TYPE E
2. U of UNITED starts:
 Left of 2d stripe (4 lines in 6th stripe) TYPE G
 Left edge of 2d stripe (5 lines in 6th) TYPE C
3. D of UNITED ends:
 Middle of 6th stripe (5 lines in 3&5 stripe) TYPE F
 Right edge of 6th stripe TYPE H
 Just beyond 6th stripe (6 lines in 3&5 stripe) TYPE K
4. D in UNITED ends:
 Right edge of 6th stripe Go to 5
 Middle of 6th stripe Go to 7
5. 1 of 1899 has:
 No serifs TYPE A
 Serifs Go to 6
6. Sixth stripe in shield has:
 5 lines TYPE J
 6 lines TYPE B
7. Sixth stripe in shield has:
 5 lines TYPE I
 6 lines TYPE D

1900. Perforation 11½ to 12, irregular pin perforation, or large hole perforation 10 to 12. Similar to Figure 20 but design with 1900 below shield. Lithographed in Manila on soft-wove white paper. Color varies from light blue to deep blue. There are twelve types, all listed in the table below. The Warren number is this basic number plus the capital letter of the type. The identification key to these twelve types follows this table. Some errors are unique to a given Type. In addition to these types, Warren lists minor varieties of design (missing periods, added dots, etc.) that are omitted here. Prices listed for Type A perforated 11½ to 12.

1900 TYPES PER VALUE												
	A	B	C	D	E	F	G	H	I	J	K	L
5c	*P											
15c	*											
20c	*			*		P	P					
30c	*			*			PE	P				
60c	*P			*			P	P				
80c	*											
1p20	*			*	P	P	P	P				
1p40	*		E		P							
1p80	*P											
2p	*P			*	P		P	P				
2p40	*P										L	
3p	*P	*	*	*	P		P	P		L	L	
3p60	*										L	
4p	*P	*		E	E(P)		P			L	P	
5p	*P	*		*	P		P	P		LP	L	
6p	*P						P		P	LP		
7p	*P							E				
8p	*											
9p	*P						P					
10p	*P	*			P		P	E		LP		
15p	*				P		P			LP		P
Sum	21	3	2	8	8	2	11	8	1	6	5	1

KEY: * = Known Type P = Irregular Pin Perforation Shading = New listing E = Error Type L = Large Hole Irregular Perforation 10 to 12

Number	Description	[Quantity]	Value
W-446A	5c	[22,000]	10.00
W-447A	15c	[18,000]	10.00
W-448A	20c	[10,000]	10.00

Number	Description	[Quantity]	Value
W-449A	30c	[10,000]	10.00
W-450A	60c	[8,000]	10.00
W-451A	80c	[2,000]	10.00
W-452A	1p20c	[4,000]	10.00
W-453A	1p40c	[4,000]	25.00
W-454A	1p80c	[4,000]	10.00
W-455A	2p	[1,000]	10.00
W-456A	2p40c	[1,000]	25.00
W-457A	3p	[1,000]	10.00
W-458A	3p60c	[1,000]	37.50
W-459A	4p (label reads 5000 a 6000 P.)	[1,000]	10.00
W-460A	5p	[2,000]	10.00
W-461A	6p	[1,000]	25.00
W-462A	7p (label reads 8000 a 9000 P.)	[1,000]	30.00
W-463A	8p	[1,000]	25.00
W-464A	9p	[1,000]	37.50
W-465A	10p (label reads 12000 a 16000 P.)	[1,000]	15.00
W-466A	15p	[1,000]	30.00

Other Prices:

Type A irregular pin perforations	2X
Types B, D, F, and H	25.00
Types C, E, and J	50.00
Type G	2½X
Types I, K, and L	75.00

Varieties:

Impression on both sides, W-453A (not an offset)	250.00
Double impression, W-453C	250.00
Upper label in 4p reads 6000 a 6800 P (error), W-459D, and W-459E	75.00
Upper label with reversed 6 in 16000, W-449G	100.00
Upper label in 7p reads 6400 a 7400 P (error), W-462H	150.00
Upper label in 10p reads 10000 a 12000 P (error), *W-465H	500.00

1900 IDENTIFICATION KEY

NOTE: Before using this key it would be helpful to use a magnifying glass and determine:

- (1) Number of lines in the 3d, 4th and 6th stripe of shield
 - (2) Where D of UNITED ends and spacing of TE
 - (3) Size and spacing of first T in STATES
1. D in UNITED ends:
 Middle of 6th stripe Go to 2
 Right edge of or beyond 6th stripe Go to 5
 2. Central or 4th stripe in shield has:
 5 lines Go to 3
 6 lines Go to 4
 7 lines TYPE L
 8 lines TYPE I
 3. UNITED badly-formed with space between TE of UNITED:
 Wide TYPE D
 Normal TYPE E
 4. Third and sixth stripe in shield has:
 5 lines TYPE B
 6 lines TYPE F
 5. Central or 4th stripe in shield has:
 6 lines (may be blurred) Go to 6
 7 lines Go to 8
 8 lines (may be blurred BUT thick serif in 1 of 1900) TYPE C
 Blurred (can't tell) .. Check Type C above and 7 below
 6. First T of STATES:
 Contained within 3d stripe in shield TYPE K
 Begins in space between 2d and 3d stripe in shield Go to 7
 7. Ornament below 1900 (These 2 types have 6 lines in 4th stripe in shield but usually all lines are blurred together BUT always a thin serif of 1 in 1900):

Shaped like a triangle TYPE H
 Shaped like a 5-pointed Fleur-de-lys TYPE G

8. Sixth stripe in shield has:

5 lines (no top to right limb of U of UNITED) TYPE J
 6 lines TYPE A

December 1900-02. Perforation 11½ to 12, irregular pin perforation, or large hole perforation 10 to 12. Similar to Figure 20 but design has no date below shield. Lithographed in Manila on soft-wove white (Types A,C-H) or hard thick (W-474A & Type B) papers. Color varies from light blue to deep blue. There are eight types, all listed in the table below the basic descriptions. The Warren number is this basic number plus the capital letter of the type. The identification key to these eight types follows the table. Some errors are unique to a given Type. In addition to these types, Warren lists minor varieties of design (missing periods, added dots, etc.) that are omitted here. Type A prices below.

Number	Description	[Quantity]	Value
W-467A	5c	[37,000]	10.00
W-468A	15c	[15,000]	10.00
W-469A	20c	[29,000]	10.00
W-470A	30c	[25,000]	10.00
W-471A	60c	[15,000]	10.00
W-472A	80c	[11,000]	10.00
W-473A	1p20c	[1,000]	20.00
W-474A	2p	[6,000]	10.00
W-475A	2p40c	[1,000]	35.00
W-476A	3p	[1,000]	35.00
W-477A	3p60c	[1,000]	50.00
W-478A	4p	[1,000]	35.00
W-479A	5p	[est. 1,000]	75.00

Other Prices:

Types B, D, F, G, and H	\$75.00
Type C	\$65.00
Type E	\$40.00

Varieties:

Horizontal pair, imperforate inbetween, W-468A	400.00
Last S of STATES missing, W-471E	100.00
Last 0 of 4000 and 6000 in 30c partially erased, W-470F	150.00
Faint 1 added to 600 in 60c, W-471F	150.00

(2) Where D of UNITED ends and its size and filling
 (3) If the U in UNITED has an open right limb

1. Central or 4th stripe in shield has:

5 lines Go to 2
 7 lines Go to 3
 Blurred (Can't tell) (D of UNITED filled, also first S and T of STATES are joined) TYPE F

2. "N" of UNITED:

Normal Type E
 Reversed Type H

3. D in UNITED ends:

Middle of 6th stripe (Includes up to next to last right line) Go to 4
 Right edge of or beyond 6th stripe Go to 5

4. 2d stripe in shield has:

6 lines (also STATES starts between 2d and 3d stripe) Type G
 7 lines (also STATES starts within 2d stripe) Type D

5. U of UNITED:

Open top-right limb Type C
 Closed top Go to 6

6. "UNITED STATES":

Easy to read, well formed & aligned Type A
 "Tes" hard to read, other letters blurred, shaky figures in range, and many small ink spots in background Type B

December 1902-1903. Clear-cut large-hole perforation 12, and irregular pin perforation. New design (Figure 21) but similar to preceding issue except with dotted background. Printed with wide margins in panes of 50 with straight edges on all margins. Paper is thick yellowish (Type A) or thin white (Types B). Color varies from blue to dark blue (Type A) and gray blue (Type B). There are two types as listed below. Identification of types is easy just using paper and stamp color. The Warren number is this basic number plus the capital letter of the type. Warren lists one minor variety of design (W-482) which is omitted here. W-498 (9p) has never been found and it is unknown whether it was ever printed. The quantities printed of all values is also unknown. The two Type B values in the description below are worth more, about \$100 each.

Type A - Letters in shield and below well formed and aligned. UNITED begins at center of second stripe and ends at center of sixth stripe. Thirteen stars on shield. Blue to deep blue ink on yellowish paper.

Type B - Letter in shield and below not well formed and aligned. UNITED begins at left edge of second stripe. Fourteen stars on shield. Distinctive gray blue ink on white paper.

Number	Description (large-hole perforation)	Value
W-480	5c (A)	5.00
W-481	15c (A)	5.00
W-482	20c (A)	5.00
W-483	30c (A)	5.00
W-484	60c (A)	5.00
W-485	80c (A)	5.00
W-486	1p20c (A)	6.00
W-487	1p40c (A)	75.00
W-488	1p80c (A)	25.00
W-489	2p (A)	10.00
W-490	2p40c (A)	35.00
W-491	3p (A)	7.00
W-492	3p60c (A)	40.00
W-493	4p (A)	8.00
W-494	5p (A,B)	5.00
W-495	6p (A)	75.00
W-496	7p (A)	100.00
W-497	8p (A)	100.00
W-498	9p (A) (none known to exist)	??
W-499	10p (A,B)	7.00
W-500	15p (A)	15.00

DECEMBER 1900-02 TYPES PER VALUE

	A	B	C	D	E	F	G	H
5c	P							
15c	PE							
20c	P							
30c	P				P	PE		
60c	P				P	PE		
80c	P							
1p20	P					P		
2p	P	P	PL	P			P	P
2p40	PL							
3p	P		PL	P				
3p60	P							
4p	P	L	P	P				
5p		PL	L					
Sum	12	3	4	3	2	3	1	1

KEY: * = Known Type P = Irregular Pin Perforation Shading = New listing E = Error Type L = Large Hole Irregular Perforation 10 to 12

1900-01 IDENTIFICATION KEY

NOTE: Before using this key it would be helpful to use a magnifying glass and determine:

(1) Number of lines in the 4th or central stripe of shield

Varieties:

Irregular pin perforation, W-499A, W-499B 100.00

SECTION V DOCUMENTARY

A. Small Issues



Figure 22



Figure 23.

January 1905. Perforation 11½ to 12 and unwatermarked (Figure 22). Lithographed in Manila. Quantities printed unknown. The 20p value extremely rare.

Number	Description (unwatermarked)	[Quantity]	Value
W-700	2c Olive Green	.....	0.25
W-701	4c Brown Red	.....	0.25
W-702	10c Pale Emerald Green	.....	0.20
W-703	20c Orange Yellow	.....	0.20
W-704	50c Rose	.....	0.30
W-704a	50c Deep Rose	.....	2.00
W-705	1p Chocolate	.....	0.50
W-706	3p Salmon Red	.....	1.50
W-707	10p Emerald Green	.....	25.00
W-708	20p Orange	.....	150.00

Varieties:

Watermarked double-line P I R S, W-703A (orange) 5.00

1906. Type of 1905 issue (Figure 22) but rouletted. Lithographed in Manila. This and the 1905 issue were withdrawn June 30, 1907 and remainders reported destroyed.

W-709	2c Olive Green	.....	0.75
W-710	20c Orange	.....	3.00

January 1907-16. Perforation 12 on hard brittle paper. Engraved in Washington using watermarked, double-line P I R S paper. New but similar design (Figure 23). Printed in panes of 100 (10 x 10) with all margins straight edge.

W-711	2c Carmine	[14,000,000]	0.15
W-712	4c Green	[9,000,000]	0.15
W-713	10c Olive Yellow	[1,400,000]	0.20
W-714	20c Ultramarine	[4,400,000]	0.20
W-715	50c Lilac	[850,000]	0.25
W-716	1p Dark Green	[450,000]	0.50
W-717	3p Vermilion	[100,000]	5.00
W-718	10p Violet Brown	[100,000]	7.00
W-719	20p Deep Blue	[100,000]	30.00

Varieties:

With perforated initials CBI, *W-711 & *W-713 10X

1917-28, 1934-38. Perforation 11 on soft paper. Engraved in Washington using watermarked, doubleline P I R S paper. Design as before (Figure 23). Warren was unsure of issue sequence of this and the following perforation series. Research by the author determined the correct sequence but original Warren numbers are retained. Printed in panes of 100 (10 x 10) with

printings through 1936 with all margins straight edge. In 1937-38, only centavos values printed and these have margins on three sides with plate numbers top and bottom (1 sheet of 200 [20 x 10] cut into 2 panes). Panes have survived. The 10p and 20p values were printed only in 1934. Minor shades and paper types are possible.

Number	Description	[Quantity]	Value
W-731	2c Carmine	[12,104,800]	0.05
W-732	4c Yellow Green, Apple Green	[16,694,400]	0.05
W-733	10c Olive Yellow	[4,508,600]	0.20
W-734	20c Ultramarine	[19,666,200]	0.05
W-735	50c Lilac, Pale Lilac	[4,391,000]	0.20
W-736	1p Dark Green	[1,390,000]	0.25
W-737	3p Vermilion, Orange Red	[402,600]	2.00
W-738	10p Violet Brown	[51,600]	70.00
W-739	20p Deep Blue	[16,200]	100.00
W-740	50p Orange, Vermilion	[36,000]	50.00
W-741	100p Pale Lilac	[25,400]	50.00

Varieties:

None other than plate singles and blocks from panes.

1926-27. Perforation 10 x 11 on soft paper. Engraved in Washington using watermarked, doubleline P I R S paper. Design as before (Figure 23). Printed in panes of 100 (10 x 10) with all margins straight edge (no surviving panes). This perforation was probably sent to Manila January 1926, however, the earliest reported use is September 1926. Two values discovered since Warren and the author believes the 1p might also exist in this perforation (estimated quantity 411,000). All quantities listed below are estimates.

W-743	2c Carmine	[1,850,000]	5.00
*W-743A	4c Yellow Green, Apple Green	[2,480,000]	10.00
W-744	20c Ultramarine	[1,810,000]	10.00
W-745	50c Lilac, Pale Lilac	[200,000]	50.00
*W-745B	3p Vermilion, Orange Red	[50,000]	100.00



Figure 24.



Figure 25



Figure 26.

1920 & 1929. Rouletted. Emergency issue typographed on blue paper (Figure 24) and printed in Manila.

W-742	2c Carmine (1920)	.....	1.00
W-742a	2c Carmine Lake (1929)	.....	1.00

1929-31. Perforation 10 on soft paper. Engraved in Washington using watermarked, doubleline P I R S paper. Design as before (Figure 23). Printed in panes of 100 (10 x 10) with all margins straight edge (panes have survived).

W-720	2c Carmine	[6,640,000]	0.15
W-721	4c Yellow Green, Apple Green	[14,775,000]	0.15
W-722	10c Olive Yellow	[1,185,500]	0.20
W-723	20c Ultramarine	[6,290,000]	0.15
W-724	50c Lilac	[1,650,000]	0.25
W-725	1p Dark Green	[797,400]	0.50
W-726	3p Orange Red	[591,800]	2.00
W-727	10p Violet Brown	[105,000]	15.00

Number	Description	[Quantity]	Value
W-728	20p Deep Blue	[28,600]	35.00
W-729	50p Vermilion	[28,000]	50.00
W-730	100p Lilac	[29,800]	50.00

1944. Perforation 12. Typographed. New design in Tagalog language, **Figure 25**. Rare on document (\$400).

W-756	5p Brown	5.00
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1945. Perforation 11 series of 1934-38 overprinted with a handstamped VICTORY see **Figure 26**. Idus L. Murphree owns one of two known mint examples, use the bibliography to find and read his account of this discovery.

*W-760	50c Lilac (W-735)	??
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B. Large Issues



Figure 27.

December 1940-41. Perforation 11. Internal revenue issue of 1934-41 without control numbers overprinted as shown in **Figure 27**. Washington shipped 520,800 overprinted 5c stamps in April-May 1941. This value was never issued and all copies are presumed destroyed. (Note the quantities listed by Warren are only for 1939, additional printings by Washington in 1940-41 are shown in the totals here.) This series replaced the small documentary series, value by value, as required by the Provinces. Surviving panes all with straight edges.

W-746	2c Olive Green	[5,871,600]	0.50
W-747	4c on 1c Violet	[8,259,300]	0.50
W-748	10c Yellow Green	[2,039,100]	0.75
W-749	20c Orange Yellow	[10,252,200]	0.75
W-750	50c Olive Yellow	[714,000]	2.50
W-751	1p Red Brown	[753,900]	2.50
W-752	2p Carmine Lake	[577,500]	5.00
W-753	10p Dark Green	[140,700]	15.00
W-754	20p Orange Yellow	[12,600]	75.00
W-755	50p Vermilion	[16,800]	50.00

August 19, 1945-46. Perforation 11. Internal revenue issue of 1934-41 without control numbers overprinted similar to **Figure 27** but with VICTORY added. Complete overprint added at one time in Washington. Surviving panes all with straight edges.

W-763	2c Olive Green	[5,066,544]	0.50
W-764	4c on 1c Violet	[4,197,900]	0.50
*W-764a	4c on 1c Mauve	[see above]	1.00
W-765	10c Yellow Green	[1,528,128]	1.00
W-766	20c Orange Yellow	[5,100,900]	1.00
W-767	50c Olive Yellow	[1,217,412]	2.50
W-768	1p Red Brown	[714,000]	2.50
W-769	2p Carmine Lake	[502,656]	10.00
W-770	10p Dark Green	[180,600]	15.00
W-771	20p Orange Yellow	[81,396]	30.00
W-772	50p Vermilion	[7,644]	100.00

C. Stamped Paper

1907-11?. Printed on bank checks. Three different designs. Prices are for cut squares, full documents cost more.

Number	Description	Value
*W-772A	2c Carmine (woman and anvil within oval)	??
W-773	2c Red (similar to W-720 but larger)	50.00
W-774	2c Red (eagle & shield, radiating lines, oval)	??



Figure 28.



Figure 29.



Figure 30.

1920?. Design same as **Figure 24**. Two centavos value printed on bank checks and the sweepstakes tickets listed under varieties. Price for cut squares, full check \$25.00.

W-775	2c Red, Carmine	2.50
<i>Varities:</i>		
Black proof with two line cancel, *W-775P		100.00
*W-775a	Sept 8, 1935 1p entire ticket	125.00
*W-775b	Dec 15, 1935 2p entire ticket (about 3"x5")	75.00
*W-775c	Jun 21, 1936 2p entire ticket (about 3"x5")	75.00

1936. **Figure 28** shows design. Printed on bank checks and tax clearance certificates plus the sweepstakes tickets listed under varieties. Prices are for bank check cut squares, entire tax clearance certificates, and one-fourth sweepstakes tickets containing one-fourth stamp. Complete 2p tickets are scarce and worth 10 times the prices below.

W-776	2c Red (checks)	2.00
*W-779	20c Blue (tax clearance)	75.00
<i>Varities:</i>		
*W-776a	May 16, 1937 50c ¼ rouletted ticket	15.00
*W-776b	September 16, 1937 50c ¼ rouletted ticket	15.00
*W-776c	December 19, 1937 50c ¼ rouletted ticket	15.00
*W-776d	May 15, 1938 50c ¼ rouletted ticket	15.00
*W-776e	August 21, 1938 50c ¼ rouletted ticket	15.00
*W-776f	December 18, 1938 50c ¼ rouletted ticket	15.00
*W-776g	February 19, 1939 50c ¼ rouletted ticket	15.00
*W-776h	April 16, 1939 50c ¼ rouletted ticket	15.00
*W-776i	June 18, 1939 50c ¼ rouletted ticket	15.00
*W-776j	September 17, 1939 50c ¼ rouletted ticket	15.00
*W-776k	December 17, 1939 50c ¼ rouletted ticket	15.00
*W-776l	December 18, 1940 50c ¼ rouletted ticket	15.00
*W-776m	April 21, 1940 50c ¼ rouletted ticket	15.00
*W-776n	June 23, 1940 50c ¼ rouletted ticket	15.00
*W-776o	September 22, 1940 50c ¼ rouletted ticket	15.00
*W-776p	December 22, 1940 50c ¼ rouletted ticket	15.00
*W-776q	February 16, 1940 50c ¼ rouletted ticket	15.00
*W-776r	March 16, 1941 50c ¼ rouletted ticket	15.00
*W-776s	April 20, 1941 50c ¼ rouletted ticket	15.00
*W-776t	June 22, 1941 50c ¼ rouletted ticket	15.00
*W-776u	August 19, 1941 50c ¼ rouletted ticket	15.00
*W-776v	October 19, 1941 50c ¼ rouletted ticket	15.00
*W-776w	December 21, 1941 50c ¼ rouletted ticket	15.00

July 31, 1942. Design is typeset 2 CENTAVO/INT. REVENUE/DOCUMENTARY/STAMP within a box. Stamp is at the conjunction of four 50 peso sweepstakes tickets. Only one ¼ ticket known.

Number	Description	Value
*W-780	2c Carmine on Pale Yellow (No. 1)	250.00

August 31, 1942-March 31, 1943 and November 1, 1943- March 16, 1944. Design as in Figure 29. Prices are for one-fourth sweepstakes tickets containing one-fourth stamp. Complete 2p tickets are scarce and worth 5 times the prices below.

*W-781a	2c Light Green on Pale Green (No. 2)	50.00
*W-781b	2c Dark Brown on Light Tan (No. 3)	50.00
*W-781c	2c Dark Brown on Pale Tan (No. 4)	50.00
*W-781d	2c Blue on Pale Gray (No. 5)	50.00
*W-781e	2c Yellow-brown on Pale Tan (No. 6)	50.00
*W-781f	2c Carmine on Light Gray (No. 7)	50.00
*W-781g	2c Dark Brown on Light Blue (No. 8)	50.00
*W-781h	2c Dark Brown on Light Orange (No. 9)	50.00
*W-781i	2c Black (No. 17)	50.00
*W-781j	2c Dark Green (No. 18)	50.00
*W-781k	2c Brown (No. 19)	50.00
*W-781l	2c Olive Brown (No. 20)	50.00
*W-781m	2c Blue (No. 6)	50.00
*W-781n	2c Dark Gray (No. 7)	50.00
*W-781o	2c Light Brown (No. 8)	50.00
*W-781p	2c Black (No. 9)	50.00
*W-781q	2c Dark Brown (No. 10)	50.00
*W-781r	2c Gray (No. 11)	50.00

April 30-October 16, 1943; May 1, 1944-January 17, 1945, and June 30, 1946. Design as in Figure 30. Prices are for one-fourth sweepstakes tickets containing one-fourth stamp. Complete 2p tickets are scarce and worth 5 times the prices below. Ticket price raised to 4p on April 1, 1944. The June 30, 1946 sweepstakes described on ticket as INDEPENDENCE DRAW (no number).

*W-782a	2c Dark Brown on Light Brown (No. 10)	50.00
*W-782b	2c Black on Yellow-orange (No. 11)	50.00
*W-782c	2c Slate on Pale Gray (No. 12)	50.00
*W-782d	2c Black on Light Yellow (No. 13)	50.00
*W-782e	2c Slate on Pale Gray (No. 14)	50.00
*W-782f	2c Brown on Light Tan (No. 15)	50.00
*W-782g	2c Gray on Light Gray (No. 16)	50.00
*W-782h	2c Blue (No. 14)	50.00
*W-782i	2c Olive Brown (No. 15)	50.00
*W-782j	2c Black (No. 16)	50.00
*W-782k	2c Olive Green (No. 17)	50.00
*W-782l	2c Dark Slate (No. 18)	50.00
*W-782m	2c Dark Gray (No. 19)	50.00
*W-782n	2c Dark Brown (No. 20)	50.00
*W-782o	2c Light Bistre (No. 21)	50.00
*W-782p	2c Red-brown (No. 22)	50.00
*W-782q	2c Brown (No. 23)	50.00
*W-782r	2c Dull Blue (No. 24)	50.00
*W-782s	2c Olive Green (No. 25)	50.00
*W-782t	2c Dark Green (No. 26)	50.00
*W-782u	2c Green (No. 27)	50.00
*W-782v	2c Brown Violet (No. 28)	50.00
*W-782w	2c Violet (No. 29)	50.00
*W-782x	2c Violet Brown (No. 30)	50.00
*W-782y	2c Dark Gray (No. 31)	50.00
*W-782z	2c Violet Brown on Pale Yellow	100.00

April 1-17, 1944. Design similar to Figure 30 but smaller and boxed. Prices are for one-fourth sweepstakes tickets containing one-fourth stamp. Only two ¼ 1p tickets known.

Number	Description	Value
*W-783a	2c Blue on Light Green (No. 12)	250.00
*W-783b	2c Green on Light Green (No. 13)	250.00

D. Meter Stamps

1939-41. Pitney Bowes tax meter stamps using spread eagle design (Figure 31). The following pre-war meters known with their own registered number.



Figure 31.

*W-785	Various numbers and values	10.00
*W-785a	Blue, P.B. meter C/J-406 (Filipinas Compania De Segros)	
*W-785b	?, P.B. meter J/C/T-654 (China Banking Corporation)	
*W-785c	?, P.B. meter J/D/T-647 (Chartered Bank of India, Australia and China)	
*W-785d	?, P.B. meter J-407 (Insular Life Insurance Company)	
*W-785e	?, P.B. meter J/D/C/-653 (National City Bank of New York)	
*W-785f	Unk color/meter # (Philippine Bank of Communications)	

SECTION VI. CATTLE REGISTRATION

A. Stamp



Figure 32.



Figure 33.

1904. Perforated 12, lithographed, and unwatermarked. Labeled GOVERNMENT OF THE PHILIPPINE ISLANDS (Figure 32).

W-791	1p Deep Rose, Rose, Red Orange, Orange	7.50
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B. Stamped Papers

1906. Design same as Figure 32. The full certificate contains a serial number the same color as the stamp. Full documents cost 10 times the value of cut square prices here.

W-792	1p Blue (Certificate of Ownership)	7.50
W-793	1p Red (Certificate of Transfer)	7.50

Varieties:

Watermarked full document with "KEITH/SUPERFINE,"

"A/Rolleston Mills," or a 4 inch diameter

double-lined circle with US eagle and shield insignia inside 1X

1936? Similar to 1906 design but labeled COMMONWEALTH OF THE PHILIPPINES. Full documents 5 times cut square prices below.

Number	Description	Value
W-796	1p Blue (Certificate of Ownership)	4.00
W-797	1p Red (Certificate of Transfer)	8.00

Varieties:

Watermarked full document with "Permanized/ REDEMPTION BOND/rag content" 1X

1942. Provisional typeset series with PHILIPPINE/ EXECUTIVE COMMISSION/P1 ONE PESO P1 within 1" x 1¼" lined box. Certificate of transfer has not yet been seen but should exist. Full document prices below.

*W-798	1p (Certificate of Ownership)	175.00
*W-798A	1p (Certificate of Transfer)	??

1943. See Figure 33 for design. Labeled PHILIPPINE EXECUTIVE COMMISSION. Full document 10 times cut square prices below.

*W-799	1p Blue (Certificate of Ownership)	8.50
*W-799A	1p Red (Certificate of Transfer)	8.50

Varieties:

Watermarked full document with "GILBERT/DISPATCH BOND/rag content" 1X

1944. The 1943 series surcharged with various handstamps to make new values. Certificate of ownership is presumed to exist but has not yet been seen. Full document prices below.

*W-800	2p on 1p Blue (Certificate of Ownership)	??
*W-800A	4p on 1p Red (Certificate of Transfer)	125.00

1945-46? The 1936 series inscribed COMMONWEALTH OF THE PHILIPPINES with VICTORY in black added to upper right corner of full document. Warren only saw used copies of this series dated from late 1946 onwards. So, he listed them as a Republic series with numbers W-1701 and W-1702. In 1992, our journal reported two copies of W-797 dated June 4 and 9, 1946. This proves the series as a release during the Liberated Commonwealth. So far, no ownership copy is reported dated before July 4, 1946. Must be collected as a full document and prices below reflect this.

*W-800B	1p Blue (Certificate of Ownership)	??
*W-800C	1p Red (Certificate of Transfer)	110.00

Varieties:

Watermarked full document with US eagle and shield insignia about 3¼" by 3" 1X

SECTION VII. PROVISIONAL CUSTOMS

A. Handstamped Internal Revenue



Figure 34 (Type A).



Figure 35 (Type C).

1902. 1900-01 Internal Revenue stamps handstamped CUSTOMS in shades of violet, red, or blue. Four types of handstamps (Type D scarce). Description gives type, color of the handstamp, and catalogue number of

original stamp in parentheses.

Type A - CUSTOMS in capital letters, no frame (Figure 34).

Type B - CUSTOMS as in Type A but within solid rectangular double-line box.

Type C - CUSTOMS as in Type A but within rectangular double-line box inner line dotted (Figure 35).

Type D - Customs in capital and lower case letters, no frame.

Number	Description	Value
W-801	2c Rose Red (A, Violet, W-517a)	25.00
W-801A	2c Rose Red (A, Greenish Blue, W-517a)	50.00
W-801B	2c Carmine (A, Black, W-517b)	50.00
W-802	5c Blue (A, Red Purple, W-518)	100.00
W-803	10c Bright Green (A, Blackest Red, W-520)	50.00
W-803A	10c Bright Green (A, Blue, W-520)	80.00
W-804	1c (A, Diagonal half of W-801A on document)	100.00
W-809	1c Gray Black (B, Red, W-516)	50.00
W-810	2c Carmine (B, Violet, W-517b)	40.00
W-810A	2c Carmine (B, Greenish Blue, W-517b)	40.00
W-811	5c Blue (B, Red, W-518)	60.00
W-812	10c Bright Green (B, Blue, W-520)	100.00
W-818	2c Rose Red (C, Bright Carmine, W-517a)	50.00
W-818A	2c Rose Red (C, Violet, W-517a)	50.00
W-819	10c Bright Green (C, Bright Carmine, W-520)	50.00
W-819A	10c Bright Green (C, Violet, W-520)	50.00
W-820	1c (C, Diagonal half of W-818 on document)	100.00
W-821	½c (C, ¼ of W-818 on document)	150.00
W-823	2c Rose Red (D, Greenish Blue, W-517a)	125.00
W-824	10c Bright Green (D, Blue, W-520)	125.00

Varieties:

Inverted handstamp, W-802, W-809, W-811	1.5X
Double handstamp, W-802, W-809	1.5X
Double handstamp, one inverted, W-801	2X

B. Handstamped Sello

1902. 1901-02 Sello stamps handstamped CUSTOMS in shades of violet, red, or blue. Three types of handstamps as described for previous series. Description gives type, color of the handstamp, and catalogue number of original stamp in parentheses.

W-805	25c Dull Lilac (A, Blue, W-385a)	80.00
W-805A	25c Dull Violet (A, Red Purple, W-385)	80.00
W-806	1p Deep Lake (A, Blue, W-390)	80.00
W-807	2p Bronze Green (A, Red Purple, W-391)	120.00
W-808	12½c (A, Diagonal half of W-805 on document)	150.00
W-813	25c Dull Violet (B, Red, W-385)	80.00
W-814	40c Blue (B, Red, W-386)	50.00
W-815	50c Olive Yellow (B, Red, W-387)	120.00
W-815A	50c Olive Yellow (B, Blue, W-387)	120.00
W-816	1p Deep Lake (B, Violet, W-390)	160.00
W-816A	1p Deep Lake (B, Greenish Blue, W-390)	160.00
W-817	2p Bronze Green (B, Red Purple, W-391)	280.00
*W-821	25c Dull Violet (C, Violet, W-385)	75.00
W-822	2p Bronze Green (C, Bright Carmine, W-391)	75.00

Varieties:

Inverted Handstamp, W-805, W-813, W-816, W-817, and W-822	1.5X
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C. Others

1899. One customs document (Jan 9, 1899) is known with an ink drawn rough rectangle and the word "stamps" in black. This is further initialed

"GRC" the Collector of Customs. No number is assigned.

1902. Both Sello and Internal Revenue stamps were sometimes used with CUSTOMS handwritten across them. These were issued at small ports, the only known examples from Candon. Warren did not assign numbers to these but the following are known to exist.

- 1p Sello diagonal bisect of W-391
- 2c Internal Revenue W-517a
- 1c Internal Revenue vertical half of W-517a

1903. Type C handstamp applied directly to document. The inspector hand wrote amount, date, and his signature. On the only known example, he also wrote STAMP PAID.

Number	Description	[Quantity]	Value
W-825	Type C Handstamp with value handwritten. . . .	900.00	

SECTION VIII CUSTOMS

A. Regular Issues

April 18, 1902. Perforated 11½ to 12. Design like **Figure 36** but less clearly printed. Values in dollars and cents.

W-826	20c Blue, Dark Blue	[25,000]	12.50
W-827	50c Yellow Green	[50,000]	8.00
W-828	2d Carmine	[10,000]	20.00

October 31, 1902-1903. Perforated clean-cut large-hole (**Figure 36**). Unwatermarked.

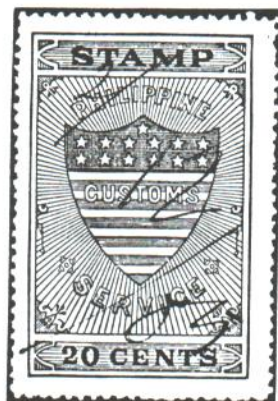


Figure 36.



Figure 37.

W-829	10c Orange	4.00
W-830	20c Dark Blue	6.00
W-831	30c Violet	10.00
W-832	50c Green	4.00
W-833	2d Carmine	20.00

Varieties:

Watermarked double-line PIRS, *W-829, W-832 3X

1906-10? Rouletted. Watermarked double-line P I R S. Design as **Figure 36**.

W-834	20c Blue	12.00
W-835	50c Green	8.00
W-836	2d Carmine	100.00

1910-16? Rouletted. Previous series overprinted in black OFFICIAL FEE. **Figure 37**.

Number	Description	[Quantity]	Value
W-837	50c Green		60.00

1908-16? Perforated clean-cut large-hole 12. Unwatermarked. Overprinted in black OFFICIAL FEE similar to **Figure 37**.

W-840	10c Orange	5.00
W-841	30c Violet	12.00
W-842	50c Green	6.00
W-843	2d Carmine (1908)	30.00

Varieties:

Watermarked double-line PIRS, W-842 60.00

1910-16? Perforated clean-cut large-hole 12 or rouletted. Similar to **Figure 37** but OFFICIAL FEE runs diagonally. Overprint is either red or black as indicated under description.

Perforated 12

W-844	2½d Brown (black)	25.00
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Rouletted

W-845	5c Yellow (black)	75.00
W-846	1d Red (black)	6.00
W-846a	1d Bright Red (black)	6.00
W-847	2½d Brown (black)	120.00
W-848	5d Deep Blue (black)	20.00
W-848a	5d Indigo (black)	20.00
W-848b	5d Dull Greenish Blue (black)	20.00
W-849	10d Black Brown (black or red)	250.00

October 1, 1917. Rouletted. Values in pesos and centavos. Type A red or Type B blue control numbers on peso values (indicated under description). For this series, Type A control numbers are on Series A watermarked single-line U S P S paper. Type B control numbers are on series B through M unwatermarked paper. We are departing from Warren and making the series letter (in left panel of printed design) a upper case letter suffix to the basic number. This causes a few shade varieties to have new lower case letter suffixes. The latter are marked "...a*" varieties. **Figures 38 and 39** show the two value designs with the center revenue cutter always in black and the outer design in the color indicated. A 500 peso watermarked, series A, Type A (red), stamp may exist (*W-864A) as well as a watermarked 5 centavos (*W-852a*) value.

Type A - Figures about 4mm wide and 4½mm tall and read UP.

Type B - Figures about 2½mm wide and 4½mm tall and read DOWN.



Figure 38.



Figure 39.

W-850	1c Gray Green	[10,000?]	3.00
W-851	2c Deep Carmine	[10,000?]	6.00
W-852	5c Brown	[10,000?]	6.00
W-852a	5c Dark Red Brown	[see above]	6.00
W-852b	5c Purple	[se above]	6.00

Number	Description	[Quantity]	Value
W-852c	5c Pale Red Brown	[see above]	6.00
W-853	10c Pale Gray Blue	[10,000?]	6.00
W-854	20c Yellow	[10,000?]	10.00
W-854a	20c Orange	[see above]	10.00
W-855	50c Purple	[300,000?]	15.00
W-855a	50c Violet	[see above]	15.00
W-855b	50c Gray Blue	[see above]	50.00
W-856A	1p Emerald Green (A, red, wmkd.)	[100,000]	15.00
W-856C	1p Dark Green (B, red)	[1,100,000]	10.00
W-856D	1p Dark Green (B, red)	[see above]	10.00
W-856E	1p Dark Green (B, red)	[see above]	10.00
*W-856F	1p Green (B, red)	[see above]	10.00
W-856G	1p Green (B, red)	[see above]	10.00
W-856H	1p Green (B, red)	[see above]	10.00
W-856I	1p Emerald Green (B, red)	[see above]	10.00
W-856J	1p Emerald Green (B, red)	[see above]	10.00
W-856K	1p Dull Green (B, red)	[see above]	10.00
W-856L	1p Green (B, red)	[see above]	10.00
W-856M	1p Bluish Green (B, red)	[see above]	10.00
W-857A	2p Carmine (A, red, wmkd.)	[100,000]	15.00
W-857B	2p Carmine (B, blue)	[300,000]	6.00
W-857C	2p Carmine (B, blue)	[see above]	6.00
W-857D	2p Carmine (B, blue)	[see above]	6.00
W-858A	5p Dark Brown (A, red, wmkd.)	[25,000]	30.00
W-858Aa*	5p Dark Brown (B, blue)	[125,000]	15.00
W-858Ab*	5p Red Brown (B, red)	[see above]	15.00
W-858Ac*	5p Red Brown (B, blue)	[see above]	15.00
W-858B	5p Light Orange Brown (B, blue)	[see above]	15.00
W-858Ba*	5p Red Brown (B, blue)	[see above]	15.00
*W-859A	10p Grayish (A, red, wmkd.)	[5,000?]	60.00
W-859A	10p Light Blue (B, red)	[90,000?]	25.00
W-859Aa	10p Light Slate Blue (B, red)	[90,000?]	25.00
W-860A	20p Orange (A, red, wmkd.)	[10,000]	70.00
W-860A	20p Orange Yellow (B, red)	[30,000?]	50.00
W-860Aa	20p Yellow (B, blue)	[see above]	50.00
W-860Ab	20p Orange (B, blue)	[see above]	50.00
W-861A	50p Purple (A, red, wmkd.)	[2,000]	150.00
W-861Aa*	50p Violet (B, blue)	[4,000]	60.00
W-861Ab*	50p Purple (B, red)	[see above]	60.00
W-862A	100p Olive Bistre (A, red, wmkd.)	[2,000]	150.00
W-863A	200p Dark Green (A, red, wmkd.)	[500]	250.00
W-863Aa*	200p Dark Green (B, red)	[1,000]	120.00
W-864A	500p Deep Bronze Blue (B, red)	[400]	500.00

Varieties:

Watermarked single-line U S P S, W-850, W-851a*, W-853, W-854a and W-855 (quantity printed equals 5,000 each except for W-855 at 100,000?) 5X

October 1, 1917? Perforated 12. Type B red control numbers on peso value (indicated under description). Unwatermarked paper. Designs same as Figures 38 and 39. These are major varieties with new upper case letter suffixes.

W-850A*	1c Gray Green	[5,000]	5.00
W-851A*	2c Carmine	[5,000]	25.00
W-852A*	5c Dark Red Brown	[5,000]	5.00
W-853A*	10c Pale Gray Blue	[5,000]	5.00
W-854A*	20c Orange	[5,000]	25.00
W-855A*	50c Purple	[100,000?]	50.00
W-855Aa*	50c Violet	[see above]	50.00
W-856B	1p Emerald Green (B, red)	[100,000]	75.00

1927-29. Rouletted. Unwatermarked. Type B red or blue control numbers at right (indicated under description). As before, series letter in left panel now an upper case letter suffix to number. Manila Pier 7 central design in black with outer design in the color indicated (Figure 40). No 20 peso value known for this series.



Figure 40.

Number	Description	[Quantity]	Value
W-865A	1c Olive Green (B, blue)	[10,000?]	5.00
W-866A	2c Gray (B, blue)	[10,000]	5.00
W-867A	5c Salmon Red (B, blue)	[10,000]	5.00
W-868A	10c Rose Lilac (B, blue)	[10,000]	5.00
W-869A	20c Orange Yellow (B, blue)	[10,000?]	5.00
W-870A	50c Cinnamon (B, blue)	[200,000]	1.00
W-870B	50c Cinnamon (B, blue)	[see above]	1.00
W-870Ba	50c Gray Brown (B, blue)	[see above]	1.50
W-871A	1p Emerald Green (B, red)	[500,000]	1.00
W-871B	1p Emerald Green (B, red)	[see above]	1.00
W-871C	1p Emerald Green (B, red)	[see above]	1.00
W-871D	1p Emerald Green (B, red)	[see above]	1.00
W-871E	1p Emerald Green (B, red)	[see above]	1.00
W-871Ea	1p Gray Green (B, red)	[see above]	2.50
W-871F	1p Emerald Green (B, red)	[see above]	1.00
W-871Fa	1p Gray Green (B, red)	[see above]	2.50
*W-871G	1p Emerald Green (B, red)	[see above]	1.00
W-871H	1p Emerald Green (B, red)	[see above]	1.00
W-872A	2p Red (A, blue)	[200,000]	1.00
W-872B	2p Red (B, blue)	[see above]	1.00
W-873A	5p Chocolate (B, blue)	[50,000?]	2.50
W-874A	10p Bright Blue (B, red)	[50,000]	2.50
W-877A	100p Pale Olive Bistre (B, blue)	[1,000]	50.00
W-878A	500p Deep Bronze Blue (B, red)	[200]	375.00

Varieties:

Perforated 12:

W-876A	50p Purple (B, red)	[2,000]	75.00
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1930-40. Rouletted to include vertically through center. Unwatermarked. Series letter now in both left and right panels (Figure 41). Duplicate horizontal pair of Type B control numbers in either red or blue (indicated under description). Series letter now upper case letter suffix to number. For perforated varieties, upper case letter suffix may not match series. The 200 peso value is not known as an entire.



Figure 41.

W-879A	1c Olive Green (B, blue)	0.50
W-880A	2c Gray (B, blue)	0.50
W-881A	5c Dark Gray Green (B, red)	0.50
W-882A	10c Rose Lilac (B, blue)	0.50

Number	Description	[Quantity]	Value
W-883A	20c Orange (B, blue)		1.00
W-883Aa	20c Yellow (B, blue)		1.00
W-884A	50c Cinnamon (B, blue)		1.50
W-884Aa	50c Gray Brown (B, blue)		1.50
W-884Ab	50c Light Brown (B, blue)		1.50
W-885A	1p Emerald Green (B, blue)		1.00
W-885B	1p Emerald Green (B, blue)		1.00
W-885Ba	1p Green (B, blue)		1.00
W-885C	1p Emerald Green (B, blue)		1.00
W-885D	1p Emerald Green (B, blue)		1.00
W-885Da*	1p Gray Green (B, blue)		1.00
W-886A	2p Carmine (B, blue)		1.50
W-886Aa	2p Rose Carmine (B, blue)		1.50
W-887A	5p Brown (B, blue)		2.50
W-888A	10p Pale Ultramarine (B, blue)		5.00
W-888Aa	10p Pale Ultramarine (B, red)		5.00
W-888Ab	10p Slate Blue (B, blue)		5.00
W-889A	20p Red Brown (B, blue)		20.00
W-889Aa	20p Orange (B, blue)	[1,000?]	50.00
W-890A	50p Purple (B, blue)		20.00
W-890Aa	50p Pale Red Violet (B, blue)		20.00
W-890Ab	50p Brown Violet (B, blue)		20.00
W-891A	100p Pale Olive Bistre (B, blue)		50.00
W-893A	500p Deep Bronze Blue (B, blue)	[500?]	125.00

Varieties:

Perforated 12:

W-891B*	100p Red Brown (B, blue, Series A)	100.00
*W-891Ba	100p Orange-yellow (B, blue, Series A)	125.00
W-892A	200p Light Red Brown (B, blue)	
	(half stamp only)	100.00
W-893B*	500p Deep Bronze Blue (B, blue, Series A)	250.00
W-893Ba*	500p Deep Bronze Blue (B, red, Series A)	250.00
	No vertical roulette through center, *W-886A	25.00

B. Proofs

1917-32. A Stamp Committee composed of representatives of the Bureau of Audits and the Bureau of Customs handstamped specimen sheets. Warren identifies three cancellation types that we do not list here. These handstamps include a double-lined CANCELED, two or three times the height of the remaining lines. Additional lines include STAMP COMMITTEE, STAMP SECTION, BUREAU OF AUDITS, and BY Usually only a part of these three or four lines and words are on a single stamp. All peso values are without control numbers. Collectors own the following examples:

W-850P	1c Gray Green (imperf. & thinner paper)	75.00
W-851P	2c Deep Carmine (imperf. & thinner paper)	75.00
W-854Pa	20c Orange (imperf. & thinner paper)	75.00
W-864AP	500p Grayish Blue	350.00
W-871BP	1p Emerald Green	50.00
W-871EP	1p Emerald Green	50.00
W-871HP	1p Emerald Green	50.00
W-872AP	2p Red	50.00
W-876AP	50p Purple (perforated 12)	150.00
W-884Pb	50c Light Brown	50.00
W-885BPb	1p Green	50.00
W-886AP	2p Carmine	50.00
W-888AP	10p Ultramarine	125.00

Varieties:

Imperforate and no committee cancel

*W-891AP	100p Orange-yellow	75.00
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SECTION IX. MOTOR VEHICLE DRIVER'S LICENSE

1922-26? Rouletted 4 or 7. Unwatermarked. Duplicate control numbers in red. Only used halves are known, so prices here are for half stamps. Figure 42 shows half stamp, the other half repeats this design.

Number	Description	Value
*W-900A	2p Carmine (roulette 7)	200.00
W-901	3p Emerald Green (roulette 4)	100.00
W-902	5p Pale Ultramarine (roulette 4)	75.00

Varieties:

Proof of entire stamp without control numbers and with stamp committee cancel, W-902P

Essay of unissued entire stamp without control numbers and with stamp committee cancel:

W-900P	50c Yellow	250.00
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Figure 42.

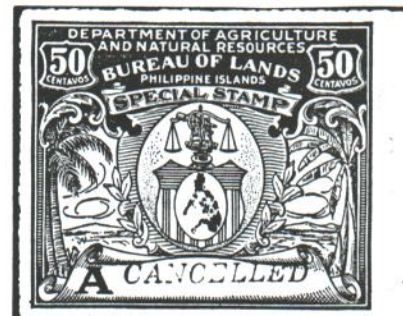


Figure 43.

SECTION X. LANDS

1928. Rouletted. Unwatermarked. Figure 43 shows design. Bottom panel has series letter in blue and control number in red.

W-903	50c Deep Blue	175.00
Varieties:		
*W-903P	Proof, red CANCELED in place of number	250.00

SECTION XI. PLAYING CARD

November 1919. No description as no example exists. The stamp probably is a strip stamp on blue paper and identification possible only by value and tax title.

W-951	30c (stamp and paper color unknown)	??
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December 1925. Rouletted. Watermarked double-lined P I R S. This stamp collected and priced by halves, each marked ORIGINAL or DUPLICATE (some unsevered copies exist [\$600.00]). Figure 44 shows a half.

W-953a	1p black and violet on blue paper (original)	350.00
W-953b	1p black and violet on blue paper (duplicate)	350.00

July 1, 1939. Preceding stamp surcharged in red COMMONWEALTH ACT NO.486 - Value. P0.35. Plus two small red bars obscure original 1 peso value.

W-954a	35c on 1p black and violet on blue paper (original)	
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Figure 44.



Figure 45.

Number	Description	[Quantity]	Value
W-954b	35c on 1p black and violet on blue paper (duplicate)		350.00
			350.00

1945? New size 42x320mm overprinted VICTORY (not known un-overprinted). One unsevered copy known (\$600.00). No tax value.

*W-957a	240 Playing Cards (original)	350.00
*W-957b	240 Playing Cards (duplicate)	350.00

SECTION XII TOBACCO

A. Cigars

September 1, 1914. Rouletted. Black and light brown on unwatermarked cream paper. Warren described this series without ever seeing an example. Nemi Rivera discovered W-1004 in 1992. Design is similar to Figure 45 except CIGARS instead of TOBACCO plus number of cigars in package. We value each example at about \$125.00.

Pkg Size	September 1, 1914 - Tax rate per 1000 cigars					
	2p		4p		6p	
	Val.	No.	Val.	No.	Val.	No.
5	-	-	2c	W-1008	3c	W-1013
10	2c	W-1001	4c	W-1009	6c	W-1014
20	4c	W-1002	-	-	12c	W-1015
25	-	-	10c	W-1010	15c	W-1016
50	10c	W-1003	20c	W-1011	30c	W-1017
100	20c	W-1004	40c	W-1012	60c	W-1018
200	40c	W-1005	-	-	-	-
250	50c	W-1006	-	-	-	-
500	1p	W-1007	-	-	-	-

January 15, 1915. Preceding series surcharged by handwritten or handstamped red/magenta ink. None of these have been seen but we assume the new stamp value and perhaps new tax rate were noted on each. Price each \$150.00.

Value	Cigars per package	Warren basic Number	January 15, 1915 Warren Numbers	
			Jan 1915 hand written	1915 hand stamp
Tax: P2 per 1000			Tax: P6 on P2	
6c	10	(W-1001)	W-1019	W-1031
12c	20	(W-1002)	W-1020	W-1032
30c	50	(W-1003)	W-1021	W-1033
60c	100	(W-1004)	W-1022	W-1034
1:20p	200	(W-1005)	W-1023	W-1035
1:50p	250	(W-1006)	W-1024	W-1036
3p	500	(W-1007)	W-1025	W-1037
Tax: P4 per 1000			Tax: P6 on P4	
3c	5	(W-1008)	W-1026	W-1038
6c	10	(W-1009)	W-1027	W-1039
15c	25	(W-1010)	W-1028	W-1040
30c	50	(W-1011)	W-1029	W-1041
60c	100	(W-1012)	W-1030	W-1042



Figure 46.

1916-19? Rouletted. Black on blue paper without ornamental background printing. Warren did not describe this series. We have added it based on the discovery of **Figure 46** owned by Donn Lueck plus a similar known cigarette series issued at the same time. Price about \$100 each.

Cigars per package	Value (per tax rate)	New Warren Numbers		
		Tax: P2 per 1000	Tax: P4 per 1000	Tax: P6 per 1000
5	-/2c/3c	-	*W-1008A	*W-1013A
10	2c/4c/6c	*W-1001A	*W-1009A	*W-1014A
20	4c-/12c	*W-1002A	-	*W-1015A
25	-/10c/15c	-	*W-1010A	*W-1016A
50	10c/20c/30c	*W-1003A	*W-1011A	*W-1017A
100	20c/40c/60c	*W-1004A	*W-1012A	*W-1018A
200	40c/-/-	*W-1005A	-	-
250	50c/-/-	*W-1006A	-	-
500	1p/-/-	*W-1007A	-	-



Figure 48 (75% actual size).

1925-32? Rouletted. In black and green on blue paper. Serial number handstamped in black. The only known example from this series is W-1052. **Figure 47** shows this example that survived as two halves. All inscribed PHILIPPINE ISLANDS INTERNAL REVENUE. Prices about \$200 each.→



Figure 47 (90% actual size).

December 5, 1932. Previous series surcharged in red ACT NO. 4004 with new tax rate and value (**Figure 48**). Some values of this series were used during the Japanese Occupation. These are indicated by a shaded box. Prices are \$25.00 except for Japanese Occupation use of \$50.00. → → →

1933-35. Rouletted. Un-watermarked or watermarked double-line P I R S. Black on blue paper. Like 1925-32 series except with new rates and values. Inscribed PHILIPPINE ISLANDS INTERNAL REVENUE. W-1082 also used during the Japanese Occupation (\$50.00).

Tax rate: P2.30 per 1000

Number	Description	Value
W-1081	2.3c 10 cigars	20.00
W-1082	5.75c 25 cigars	20.00
*W-1082A	11.5c 50 cigars	20.00

Cigars per package	Value (per tax rate)	1925-32? Warren Numbers		
		Tax: P2 per 1000	Tax: P4 per 1000	Tax: P6 per 1000
5	-/2c/3c	-	W-1051	W-1056
10	2c/4c/6c	W-1043	W-1052	W-1057
20	4c-/12c	W-1044	-	W-1058
25	5c/10c/15c	W-1045	W-1053	W-1059
50	10c/20c/30c	W-1046	W-1054	W-1060
100	20c/40c/60c	W-1047	W-1055	W-1061
200	40c/-/-	W-1048	-	-
250	50c/-/-	W-1049	-	-
500	1p/-/-	W-1050	-	-

Cigars per package	Value (per tax rate)	December 5, 1932 Warren #s		
		Tax: P2.30 per 1000	Tax: P4.60 per 1000	Tax: P7 per 1000
5	-/2.3c/3.5c	-	W-1070	W-1075
10	2.3c/4.6c/7c	W-1062	W-1071	W-1076
20	4.6c-/14c	W-1063	-	W-1077
25	5.75c/11.5c/17.5c	W-1064	W-1072	W-1078
50	11.5c/23c/35c	W-1065	W-1073	W-1079
100	23c/46c/70c	W-1066	W-1074	W-1080
200	46c/-/-	W-1067	-	-
250	57.5c/-/-	W-1068	-	-
500	1:15p/-/-	W-1069	-	-

1936-38, 1941. New series inscribed COMMONWEALTH OF THE PHILIPPINES INTERNAL REVENUE. Similar to preceding series in printing and appearance. Whole series also used during the Japanese Occupation. Prices same for either government era but more Japanese occupation examples seem to have survived (Figure 49).



Figure 49 (75% actual size)

Tax rate: P2.30 per 1000

Value	Description	Value
W-1083A	2.3c 10 cigars (1941)	20.00
W-1084	11.5c 50 cigars	20.00
W-1085	23c 100 cigars	20.00

Tax rate: P4.60 per 1000

*W-1085A	23c 50 cigars	20.00
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Tax rate: P7 per 1000

W-1086	17.5c 25 cigars	20.00
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1942. Preceding series surcharged in red in three lines EX. OR. NO. 36/new rate per thousand/cigars per package with new value.

Tax rate: P6 on P2.30 per 1000

W-1087	6c on 2.3c (W-1083A) 10 cigars	30.00
*W-1088	30c on 11.5c (W-1084) 50 cigars	30.00

Tax rate: P10 on P4.60 per 1000

W-1089	50c on 25c (W-1085A) 50 cigars	30.00
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1942-3. New series inscribed PHILIPPINE EXECUTIVE COMMISSION INTERNAL REVENUE. Similar to preceding series in printing and appearance (Figure 50). However, added diagonal roulette at 38 degrees across stamp design at 2 inch intervals.

Tax rate: P6 per 1000

*W-1090	6c 10 cigars	50.00
*W-1091	30c 50 cigars	50.00

1942-43. New design without coat of arms inscribed REPUBLIC OF THE PHILIPPINES. No examples of this series have been seen without the 1945-46 overprint.

Tax rate: P6 per 1000



Figure 53 (2/3 actual size).

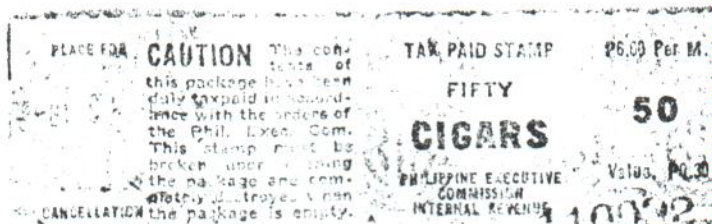


Figure 50 (90% actual size).

Value	Description	Value
*W-1092	6c 10 cigars	??

Tax rate: P16 per 1000

*W-1093	80c 50 cigars	??
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1945-46. Preceding issues surcharged in red in three lines VICTORY/Commonwealth of the Philippines/rate and value. Other lines obliterate former government, original tax rate and stamp value (Figure 51). Tax rate of 7p printed over original rate. *W-1096 has not been seen but is assumed to exist.

*W-1094	7c on 6c (W-1090) 10 cigars	35.00
*W-1095	7c on 6c (W-1092) 10 cigars	35.00
*W-1096	35c on 30c (W-1091) 50 cigars	35.00
*W-1097	35c on 80c (W-1093) 50 cigars	35.00



Figure 51 (75% actual size).

1945-46. Rouletted. Black on blue paper. Inscribed COMMONWEALTH OF THE PHILIPPINES INTERNAL REVENUE and VICTORY (Figure 52). No ornamental background design. Tax rate of 4:60 pesos per 1000 cigars. This series is the latest discovery, so other values and maybe even tax rates may exist.



Figure 52 (90% actual size).

*W-1098	11.5c 25 cigars	50.00
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Figure 54.

B. Cigarettes

September 1, 1914. Rouletted. Black and light brown on unwatermarked cream paper. Warren described this series without ever seeing an example. Design is similar to **Figure 45** except CIGARETTES instead of TOBACCO plus number of cigarettes in package. We value each example at about \$125.00.

Package Size	Sept. 1, 1914 - Tax rate per 1000 cigarettes			
	1p		2p	
	Value	Number	Value	Number
100	10c	W-1151	-	-
150	15c	W-1152	-	-
200	20c	W-1153	-	-
250	25c	W-1154	-	-
500	50c	W-1155	-	-
600	60c	W-1156	1:20p	W-1161
625	62.5c	W-1157	-	-
700	70c	W-1158	-	-
725	72.5c	W-1159	-	-
750	75c	W-1160		

January 15, 1915. Preceding series surcharged by handwritten or handstamped red/magenta ink. Warren described this series without ever seeing an example. Since then, Nemi Rivera discovered W-1181 in 1992. Price each \$150.00.

Value	Cigarettes per package	Warren basic Number	January 15, 1915 Warren Numbers	
			Jan 1915 hand written	1915 hand stamp
	Tax: P1 per 1000		Tax: P1.20 on P1	
12c	100	(W-1151)	W-1162	W-1172
18c	150	(W-1152)	W-1163	W-1173
24c	200	(W-1153)	W-1164	W-1174
30c	250	(W-1154)	W-1165	W-1175
60c	500	(W-1155)	W-1166	W-1176
72c	600	(W-1156)	W-1167	W-1177
75c	625	(W-1157)	W-1168	W-1178
84c	700	(W-1158)	W-1169	W-1179
87c	725	(W-1159)	W-1170	W-1180
90c	750	(W-1160)	W-1171	W-1181

1916-19? Rouletted and printed in black on plain blue paper. Mystery surrounds this series. Warren describes 10 values without seeing a single example. He then discredits the existence of the 250 package size stamp (W-1185), so we have omitted this value. In 1992, the author found the 750 package stamp (W-1191). **Figure 53** shows this stamp and it has no ornamental background described by Warren. We assume this entire series has no ornamental background design. This requires moving 5 values to the 1925-32 series since they are known overprinted with an ornamental background in 1932. We believe the government only printed the following four values that replaced only the depleted values of the 1915 series.

Number	Description	Value
W-1182	12c 100 cigarettes	125.00
W-1183	18c 150 cigarettes	125.00
W-1184	24c 200 cigarettes	125.00
W-1191	90c 750 cigarettes	100.00

1919-25. Rouletted. Black and gray (ornamental background) on blue paper. Warren lists 11 values divided between two tax rates. None of these has ever been seen. W-1197 has been seen overprinted for use in the 1932 series. This author doubts the existence of stamps for package sizes 200 through 625. No prices are quoted for this series.

Package Size	1919-25 - Tax rate per 1000 cigarettes			
	1:60p		2p	
	Value	Number	Value	Number
100	16c	W-1192	20c	W-1198
200	-	-	40c	W-1199
250	40c	W-1193	50c	W-1200
500	80c	W-1194	1p	W-1201
600	96c	W-1195	-	-
625	1p	W-1196	-	-
750	1:20p	W-1197	1:50p	W-1202

1925-32. Rouletted. Watermarked double-lined P I R S. Printed in black on blue paper. The ornamental background design color varies and is shown under the description. We place here numbers W-1186 to W-1190 that Warren listed previously for issue in 1916-19. Similar design to **Figure 54** except without the surcharge (10 and 20 package sizes are vertical format).

Tax rate: 1:20p per 1000

W-1203	1.2c Green 10 cigarettes	75.00
W-1204	2.4c Blue 20 cigarettes	75.00
W-1205	6c Gray 50 cigarettes	75.00
W-1186	60c Gray 500 cigarettes	75.00
W-1187	72c Gray 600 cigarettes	75.00
W-1188	75c Gray 625 cigarettes	75.00
W-1189	84c Gray 700 cigarettes	75.00
W-1190	87c Gray 750 cigarettes	75.00

Tax rate: 1:60p per 1000

Number	Description	Value
W-1206	3.2c Green 20 cigarettes	75.00
W-1207	8c Violet 50 cigarettes	75.00

1925-32. Rouletted. Watermarked double-line P I R S. Black and gray (ornamental background) on blue paper. None of these has ever been seen. Both are overprinted for use in the 1932 series. Warren lists three other values for the 1:20p tax rate that he doubts were issued. First design with English only CAUTION, exact year of this change is unknown. No prices are quoted for this series.

W-1208	12c 100 cigarettes (1.20p per 1000)	??
W-1212	40c 200 cigarettes (2p per 1000)	??

December 5, 1932. Stamps of 1916-32 series surcharged in red in three lines ACT NO. 4004/rate per 1000/package size with value. We show 13 of 27 values listed by Warren. The 14 omitted have never been seen in either the un-overprinted or overprinted version. However, a few could exist. Descriptions list new values and original Warren number of the un-overprinted stamp. (Figure 55.)

Tax rate: 1:30p on 1:20p per 1000

W-1213	1.3c on 1.2c 10 cigarettes (W-1203)	7.50
W-1214	2.6c on 2.4c 20 cigarettes (W-1204)	10.00
W-1215	6.5c on 6c 50 cigarettes (W-1205)	25.00
W-1216	13c on 12c 100 cigarettes (W-1208)	25.00
W-1220	65c on 60c 500 cigarettes (W-1186)	50.00
W-1221	78c on 72c 600 cigarettes (W-1187)	50.00
W-1222	81.25c on 75c 625 cigarettes (W-1188)	50.00
W-1223	91c on 84c 700 cigarettes (W-1189)	50.00
W-1224	94.25c on 87c 725 cigarettes (W-1190)	50.00



Figure 55.

Tax rate: 1:80p on 1:60p per 1000

W-1226	3.6c on 3.2c 20 cigarettes (W-1206)	25.00
W-1227	9c on 8c 50 cigarettes (W-1207)	25.00
W-1233	1:35p on 1.20p 750 cigarettes (W-1197)	75.00

Tax rate: 2:30p on 2p per 1000

W-1235	46c on 40c 200 cigarettes (W-1212)	50.00
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1933-35. Rouletted. Watermarked double-line P I R S. Similar to last series but new tax rates and values. Figure 56 shows a vertical example. None of the strip stamps seen except as overprinted for the 1939 series. Warren doubted the existence of three values that are not listed here.

Tax rate: 1:30p per 1000

W-1240	1.3c Green 10 cigarettes	25.00
W-1241	2.6c Blue 20 cigarettes	10.00
W-1242	6.5c Gray 50 cigarettes	25.00



Figure 56.



Figure 57.

Tax rate: 1:80p per 1000

Number	Description	Value
W-1246	9c Violet 50 cigarettes	75.00
W-1247	45c Gray 250 cigarettes	75.00

Tax rate: 2:30p per 1000

W-1248	57.5c Gray 250 cigarettes	75.00
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1936-39. Rouletted. Watermarked double-lined P I R S. Similar to preceding series but with new eagle and shield design (Figure 57.) Tax rate of 1:30p per 1000 cigarettes.

W-1249	2.6c Blue 20 cigarettes	15.00
W-1250	19.5c Gray 150 cigarettes	20.00
W-1251	97.5c Gray 750 cigarettes	50.00

1939. Rouletted. Watermarked double-lined P I R S. 1933-35 series surcharged in red COMMONWEALTH ACT NO. 466 with new tax rate and value. It is very possible that the only surviving examples of this series were bought by Warren.

Tax rate: 3p on 1:80p per 1000

W-1252	15c on 9c Violet 50 cigarettes (W-1246)	150.00
W-1253	75c on 45c Gray 250 cigarettes (W-1247)	150.00

Tax rate: 4p on 2:30p per 1000

W-1254	1p on 57.5 Gray 250 cigarettes (W-1248)	150.00
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1939. Rouletted. Watermarked double-line P I R S on blue paper. Similar to Figure 57 but with new tax rates and values. A rare series with only between 10 and 1000 each used prior to World War II. Quantities listed show issues as of July 24, 1941.

Tax rate: 3p per 1000

W-1255	6c Green 20 cigarettes	75.00
W-1256	30c Gray 100 cigarettes	[240] 150.00
W-1257	60c Gray 200 cigarettes	[280] 150.00
W-1258	1:50p Gray 500 cigarettes	[230] 150.00
W-1259	1:80p Gray 600 cigarettes	[10] 400.00
W-1260	1:875 Gray 625 cigarettes	??
W-1261	2:25p Gray 750 cigarettes	[730] 100.00

Tax rate: 4p per 1000

Number	Description	Value
W-1262	40c Gray 100 cigarettes [230] . .	150.00
W-1263	80c Gray 200 cigarettes	??
W-1264	2p Gray 500 cigarettes	??
W-1265	2:40p Gray 600 cigarettes	??
W-1256	3p Gray 750 cigarettes	??

1942. Rouletted. Watermarked double-lined P I R S on blue paper. 1933-35 series surcharged in red EX. OR. NO. 36 with new tax rate and value. Tax rate is 3p per 1000 cigarettes printed over previous 1:30p rate.

W-1272 2:25p on 97.5p Gray 750 cigarettes (W-1251) . . 75.00

1942-43. Rouletted. Watermarked double-lined P I R S on blue paper. New design inscribed PHILIPPINE EXECUTIVE COMMISSION - INTERNAL REVENUE. Tax rate 3p per 1000 cigarettes.

W-1278 2:25p Gray 750 cigarettes 75.00

C. Smoking and Chewing

September 1, 1914. Rouletted. Black and light brown on unwatermarked cream paper. Serial number in blue. Warren described this series without ever seeing an example. In 1992, two copies of W-1366 were discovered (Figure 45). This series is a joint tax stamp used on both chewing and smoking tobacco. Both had the same tax rate of 48 centavos per kilo. The government apparently never placed this rate on the stamps, so the design is like Figure 45 less overprint. We value each example at about \$125.00.

Value	Grams per package	September 1, 1914
Tax: P0.48 per kilo Smoking and Chewing Tobacco		
2.4c	50	W-1351
4.8c	100	W-1352
6c	125	W-1353
12c	250	W-1354
21.6c	450	W-1355
24c	500	W-1356

D. Smoking

January 1, 1915. Preceding series surcharged with handwritten or handstamped tax rate of 60c per kilo in violet ink. The overprints on the two 1915 issues made this a smoking tobacco stamp. (The chewing tobacco rate stayed at 48 centavos per kilo up until WWII.) Prices \$125 each. → †

1916-25. Rouletted. Printed in black and orange (ornamental background) on blue paper. Inscribed PHILIPPINE ISLANDS INTERNAL REVENUE similar to Figure 58 except CAUTION printed twice in both English and Spanish. A rare series, Warren never saw the 100 and 250 package size stamps and the authors none of the remaining four stamps. Tax rate of 60 centavos per kilogram.

W-1369	3c 50 grams	100.00
W-1370	6c 100 grams	100.00
W-1371	7.5c 125 grams	100.00
W-1372	15c 250 grams	100.00
W-1373	27c 450 grams	100.00
W-1374	30c 500 grams	100.00

Value	Grams per package	Warren Basic Number	Jan 1915 hand written	1915 hand stamp
Tax: P0.48 per kilo Smoking and Chewing Tobacco			Tax: P0.60 per kilo Smoking Tobacco only	
2.4c	50	(W-1351)	W-1357	W-1363
4.8c	100	(W-1352)	W-1358	W-1364
6c	125	(W-1353)	W-1359	W-1365
12c	250	(W-1354)	W-1360	W-1366
21.6c	450	(W-1355)	W-1361	W-1367
24c	500	(W-1356)	W-1362	W-1368

1925-35? Rouletted. Printed in black and orange (ornamental background) on blue watermarked double-lined P I R S paper. Design now has CAUTION in English only (Figure 58). No example of the 250 gram stamp has been seen. The 100 gram stamp also used during the Japanese Occupation. Tax rate of 60 centavos per kilogram.

Number	Description	Value
W-1375	6c 100 grams	60.00
W-1376	15c 250 grams	??



Figure 58 (75% actual size)

1936-38. Rouletted. Printed in black and orange (ornamental background) on blue watermarked double-lined P I R S paper. Inscribed COMMONWEALTH OF THE PHILIPPINES INTERNAL REVENUE (Figure 59). All three varieties of the 250 gram stamp used during the Japanese Occupation. Tax rate of 60 centavos per kilogram.



Figure 59 (75% actual size)

*W-1376A	6c 100 grams	75.00
W-1377	15c 250 grams (class A)	30.00
*W-1377a	15c 250 grams (class B)	40.00
*W-1377b	15c 250 grams (handstamped class B over A) . .	30.00

1942. Preceding series surcharged in red in three lines EX. OR. No. 36/P1.40 per kilo/250 Gs. at P0.35. Discovered in 1992. This new tax rate supersedes old rate of 60c.

*W-1378 35c on 15c 250 grams (W-1377) 75.00

1943. Rouletted. Printed in black on blue paper. Color of ornamental

design (Figure 60) indicated under description. Inscribed PHILIPPINE EXECUTIVE COMMISSION INTERNAL REVENUE. The 100 gram stamp has not been seen except overprinted VICTORY. Tax rate of 1:40p per kilogram.

Number	Description	Value
*W-1379	7c Orange 50 grams	75.00
*W-1380	14c Orange 100 grams	??
W-1381	35c Orange 250 grams	75.00
W-1381a	35c Olive Bistre 250 grams	75.00
W-1381b	35c Olive Bistre 250 grams on newsprint	100.00



Figure 60 (75% actual size)

1945-46. Preceding series overprinted in red VICTORY and COMMONWEALTH/OF THE PHILIPPINES plus new tax rate and value. Also red lines obliterating former tax rate and value. Tax rate returned to pre-war rate of 60c per kilogram (over older 1:40p).

*W-1383	6c on 14c 100 grams (W-1380)	75.00
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E. Chewing

1916-19? Rouletted. Unwatermarked. Black and orange (ornamental background) on blue paper. Inscribed PHILIPPINE ISLANDS INTERNAL REVENUE. Warren bought serial number 1 of the 50 gram stamp. He never saw, and no one else has since, the remaining two values. We consider the series as unissued and do not price examples.

W-1401	2.4c 50 grams	??
W-1402	4.8c 100 grams	??
W-1403	12c 250 grams	??

1925-35. Rouletted. Watermarked double-lined P I R S. Similar to preceding issue but with only one CAUTION in English (Figure 61). Tax rate of 48c per kilogram.



Figure 61 (75% actual size).

W-1404	4.8c 100 grams	50.00
W-1405	12c 250 grams	100.00

1936-38. Rouletted. Black and orange on watermarked double-lined PIRS paper. Inscribed COMMONWEALTH OF THE PHILIPPINES (Figure 62). Tax rate of 48c per kilo.

W-1406	48c 100 grams	75.00
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NOTE: W-1406 used during the Japanese occupation. Warren reports a 50 gram and 250 gram chewing tobacco stamp also used during the occupation. However, he fails to identify these stamps but the only 50 gram stamp available would be W-1401.



Figure 62 (75% actual size)

F. Export

The United States taxed all imported Philippine tobacco products. The government used stamps to show the tax paid. Revenue collectors call these stamps taxpaid revenues. Taxpaid revenues do not show the tax per stamp per package but sometimes show the tax rate. Up to February 25, 1910, the taxes collected went into the U. S. Treasury, afterwards directly to the Philippine government. Neither government printed special stamps for this purpose. Instead, authorities used existing custom or domestic stamps. These domestic taxpaid stamps are cataloged by Sherwood Springer of 117th Street, Hawthorne, CA 90250. With his permission we are using his numbers. However, the Springer handbook does not indicate which stamps were used in the Philippines. This listing is the first to do so. As a first listing, it undoubtedly miss many examples. So please send in reports of other examples. The IPPS will publish a revision in a year.

CUSTOMS

Customs tobacco taxpaid stamps are the first of two categories of Philippine taxpaid stamps. These stamps denoted taxes paid on tobacco products imported into the United States. The Philippines used tobacco stamps up to the Act of August 5, 1909. The same stamps continued in use in Cuba and other places after this date. Customs stamps normally cannot be identified to a specific country. They are identifiable when attached to the original package wrapper. On this listing, when occasionally they are handstamped/handwritten PHILIPPINES or show a Philippine port city.

CIGARS:

There are customs cigar series for 1895, 1903, 1904 and 1910. Each series in use up to the next series. However, we have only seen the 1910 series (Figure 63) marked distinctively from the Philippines. The figure's port Taguma is near Daveo. This stamp should have been phased out in the Philippines at about its time of issue.



Figure 63 (actual size 75%).

Number	Description	Value
TCC49	Black Imported Customs Cigars	50.00

CIGARETTES:

There are customs cigarette series for 1879, 1903, and 1910.

No 1903 series stamps are reported from the Philippines. Designs as shown in Figures 64 and 65. TAC25 was available up to WWII but its use past 1910 is unexplained.



Figure 64.



Figure 65.

Number	Description	Value
TAC2	Black 20 Customs Cigarettes (1879)	25.00
TAC25	Black Imported Cigarettes (1910)	5.00

DOMESTICALLY EXPORTED

The second category of taxpaid stamps were used domestically and in the Philippines. So the term "domestically exported" is the term commonly applied in describing those originating in the islands. A few months after the Act of August 5, 1909, officials of both countries agreed to their use within the Philippines. However, most dates seen start in 1910. All of these have either a printed or handstamped PHILIPPINE ISLANDS or P. I. This overprint, as far as known, was applied in Manila. When two or more overprints are known, the color or the size is mentioned within parenthesis under the description. The paper color is always blue unless stated otherwise.

CIGARS:

Authorities printed cigar series stamps in 1901, 1910, 1914, 1916, 1917, 1918, 1926, and 1928. They also printed them in 1932 and each year afterwards up to WWII. In 1932, the officials changed the series designation from the year to a code number. The codes are 102 for 1932, 103 for 1933, and so forth. The Philippines used the series of 1901 starting in 1909 up to the receipt of the 1910 series. Figures 66 to 74 show samples of the various series. In some cases the overprint is difficult to see. A few times, the Philippines surcharged Class A stamps as Class B and these are unique to the islands.

Series of 1901:

TC165A	Black 25 class A cigars	25.00
TC165A	Horizontal pair of above used for 50 cigars	75.00
TC167A	Black 100 class A cigars	50.00
TC166C	Black 50 class C cigars	25.00
TC167C	Black 100 class C cigars	50.00

Series of 1910:

TC173	Black 12, red CLASS B on A, cigars	35.00
TC175	Black 25 class A cigars (60mm long)	25.00
TC175	Black 25 class A cigars (44mm long)	25.00
TC176	Black 50 class A cigars	25.00
TC177	Black 100 class A cigars (Violet)	50.00
TC177	Black 100 class A cigars (Black)	50.00

Series of 1916:

TC184	Black 50 class A cigars	25.00
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Number	Description	Value
TC185	Black 100 Class A cigars	25.00

Provisional Series of 1917 (overprinted CLASS C/ACT OF 1917 on series 1916 stamps):

TC266	Black 25, class C on A, cigars	50.00
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Series of 1917:

*TC296	Orange 50, class B on A, cigars	35.00
TC297	Orange 100 class A cigars	25.00
*TC297	Orange 100, class B on A, cigars	35.00
TC301	Green 50 class B cigars	25.00
TC302	Green 100 class B cigars	50.00

Provisional Series of 1918 (various overprints on series 1910 or 1917 series stamps):

TC319	Black 12 cigars, Red Class A and Violet ACT OF 1918 on series of 1910 stamp	75.00
TC329	Orange 100 cigars, ACT OF 1918 on series 1917 class A stamp	35.00
TC332	Orange 50 cigars, Red REVENUE ACT OF 1918 on series 1917 class A stamp	50.00
TC333	Orange 100 cigars, Red REVENUE ACT OF 1918 on series 1917 on class A stamp	50.00
TC340	Green 50 class B cigars, ACT OF 1918 on series 1917 stamp	50.00
TC343	Green 50 class B cigars, Red REVENUE ACT OF 1918 on series 1917 stamp	60.00
None	Green 50 cigars CLASS B on A/red REVENUE ACT OF 1918 on series 1917 stamp (purple)	75.00
None	Green 50 cigars CLASS B on A/red REVENUE ACT OF 1918 on series 1917 stamp (black)	75.00

Provisional Series of 1926 (REVENUE ACT OF 1926 on series 1917-20 stamps):

TC372	Orange 10 class A cigars (1918-20)	15.00
None	Orange 13 class A cigars (1918-20)	25.00
TC375	Orange 25 class A cigars (1917)	25.00
TC377	Orange 100 class A cigars (1917)	25.00
TC378	Orange 200 class A cigars (1917)	100.00

Series of 1926:

TC421	Orange 5 Class A cigars	15.00
TC422	Orange 10 Class A cigars (upper case letters)	15.00
TC422	Orange 10 Class A cigars (upper & lower case)	15.00
TC424	Orange 25 Class A cigars	20.00
TC425	Orange 50 Class A cigars	25.00
TC426	Orange 100 Class A cigars	25.00

Series of 1928:

TC456	Orange 20 class A cigars	50.00
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Series 102 (1932):

TC463	Orange 5 class A cigars	15.00
TC464	Orange 10 class A cigars	15.00
TC467	Orange 50 class A cigars	25.00



Figure 66. TC165A (2/3 actual size)



Figure 67. TC176 (2/3 actual size)

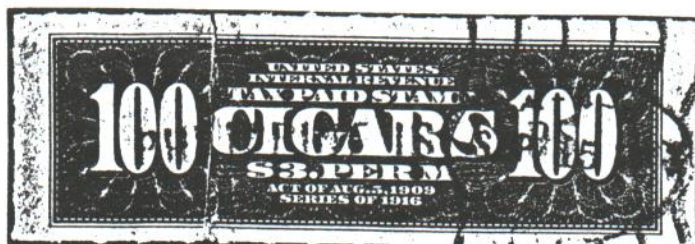


Figure 68. TC148



Figure 72. TC456



Figure 69. *TC297

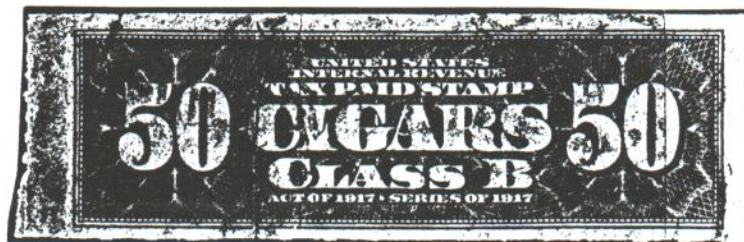


Figure 70. TC301



Figure 71. 1918 Provisional

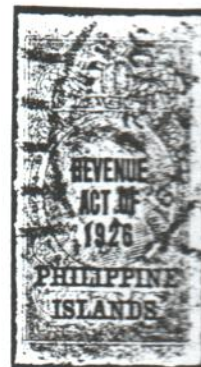


Figure 73.
TC372



Figure 74.
TC422



Figure 75.
TA77



Figure 76.
TA93

Series 103 (1933):

Number	Description	Value
TC495	Orange 5 class A cigars	15.00
TC501	Orange 25 class A cigars	25.00
TC502	Orange 50 class A cigars	25.00
TC503	Orange 100 class A cigars	25.00

Series 105 (1935):

TC569	Orange 50 class A cigars	25.00
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Series 107 (1937):

TC661	Orange 50 class A cigars	25.00
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Series 108 (1938):

TC721	Orange 50 class A cigars (5mm high)	25.00
TC721	Orange 50 class A cigars (2½mm high)	25.00

CIGARETTES:

These are similar to cigar but less are reported. Only class A cigarette stamps known all overprinted P. I. (Figures 75 and 76).

TA77	Blue 20 cigarettes, Series of 1901	10.00
TA81	Green 20 cigarettes, 1910 provisional overprint .	40.00
TA93	Green 20 cigarettes, 1917 provisional overprint .	75.00
TA119	Blue 20 cigarettes, 1918 provisional overprint .	50.00

TOBACCO (STRIPS):

Manufacturers packaged loose tobacco in various size containers in ounces. The buyer used the tobacco for chewing or smoking. For the latter you "rolled" your own cigar or cigarette. The United States printed a tobacco series for 1902, 1910, 1917, 1926 and yearly from 1932. Only two reported examples, the series of 1910 shown on back cover.

Provisional Series of 1910 (ACT OF AUGUST 5, 1910 SERIES OF 1910):

None	Blue 16 ounces tobacco	75.00
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Series of 1910:

TG174	Blue 3 ounces tobacco	50.00
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G. Export Inspection Labels.

These labels are official export stamps authorized by the Philippine government. Warren does not list them since they are not fiscal stamps. However, I am using numbers that fit into his numbering system. All numbers end with an "L" suffix. These labels started in 1909 and were dominant in two periods. In the early years, from 1909 to perhaps ending as early as 1911 or 1912. For these years, the Philippines exported about 200,000 boxes of cigars and 400,000 packages of cigarettes per month. The second period of time bordered just before and after the Commonwealth era of 1935. So far, we have no research confirming the dates of the second period. These official labels gave way to optional private labels or grading information printed directly on the wrapper.

Their demise was simultaneous with the requirement for taxpaid stamps of the preceding section. The taxpaid fiscal stamps denoted a tax paid while these labels stood only for the quality of the tobacco product. In 1909, U.S. tobacco companies objected to the use of these stamps. I think that Americans believed that the taxpaid stamp was synonymous with quality. Despite the industry objections, the labels ceased to have any significance and apparently were dropped for many years. More research is needed on this area.

CIGAR LABELS

1909. Two basic designs on rouletted paper. The woman and anvil design (Figure 77) and the government eagle and shield logo (Figure 78). Cigars were graded into two standards listed below as Types A and B (listed under description). No example of *W-1454L has been reported.



Figure 77.

Type A - Standard: "To be made of good, sound, and clean tobacco exclusively from the provinces of Isabela and Cagayan, well made, with suitable wrappers, and neatly and properly packed."

Type B - Below Standard: "Lacking in any of the requirements for standard."



Figure 78.

Number	Description	Value
*W-1450L	Blue Woman design, Type A	4.00
*W-1451L	Greenish-blue Woman design but poorer quality	



Figure 79.

Number	Description	Value
	printing, Type A	4.00
*W-1452L	Blue Shield design, Type A	4.00
*W-1453L	Bright Red Woman design but design is 1 3/8" high, Type B	4.00
*W-1454L	Bright Red Shield design, Type B	??
<i>Varieties:</i>		
	Handstamped SUMATRA WRAPPER, *W-1451L	2X

1910. Same as preceding series but "...OF THE GOVERNMENT OF THE PHILIPPINE ISLANDS" added to bottom of label (Figure 79). No example of *W-1457L has been reported.

*W-1456L	Blue shield design, Type A	4.00
*W-1457L	Bright Red Shield design, Type B	??

1914-34? New strip design (Figure 80) printed in black and a second background color (listed under description). No Type B stamps have been seen. 1927 cancel known.

Inscribed "...Philippine Health Service"



Figure 80 (75% actual size).

*W-1460L	Yellow Manila cigars, Type A	4.00
*W-1461L	Beige Hand-made long filler cigars, Type A (design changes)	4.00

Inscribed "...Bureau of Health"

*W-1464L	Yellow-Brown Hand-made long filler cigars, Type A	4.00
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Varieties:

	Handstamped SUMATRA WRAPPER, *W-1460L	2X
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1935? Similar to preceding series but inscribed COMMONWEALTH OF THE PHILIPPINES (Figure 81).



Figure 81.

*W-1465L	Yellow-brown Hand-made long filler cigars, Type A	4.00
*W-1466L	Green Hand-made short filler cigars, Type A	4.00

CIGARETTE LABELS

1909. Two basic designs on rouletted paper similar to cigar issues. Cigarettes were graded into three standards listed below as Types A, B, and C (listed under description). No examples of a Type C design has been reported nor examples of *W-1470L and *W-1476L.

Type A - Selected: "To be made of Isabela and Cagayan tobacco, specially

selected by leaf, and each leaf stripped of stems and the cigarettes made by hand: Provided that when all other requirements are fulfilled, well made machine cigarettes will be graded as selected."

Type B - Standard: "To be made of Isabela and Cagayan tobacco, properly cured, sound, and clean, and to which may be added tobacco of other provinces if likewise properly cured, sound, and clean."

Type C - Below Standard: "Lacking in any of the requirements for standard."

Number	Description	Value
*W-1470L	Yellow Green Woman design, Type A	??
*W-1472L	Yellow Green Shield design, Type A	4.00
*W-1474L	Blue Woman design, Type B	4.00
*W-1476L	Blue Shield design, Type B	??

1935? New design on light green paper (Figure 82). No examples of Types A and C have been seen.



Figure 82.

*W-1478L	Unknown colors, Type A	??
*W-1479L	Black and Green, Type B	3.00

SMOKING TOBACCO

1909. Government Circular Letter Number 281 lists standard and below standard grades for smoking tobacco. No examples of these have been reported.

TOBACCO PRODUCTS

1914? Black and light brown on unwatermarked cream paper, 291x32mm. Labeled "Tobacco products for/export/not to be consumed within or returned to the Philippine Islands." Also labeled "The contents of this package have been removed from the place of production non-taxpaid in/condition that same be exported never/to return." Similar in style to Figure 45.

*W-1480L	No value or amount	75.00
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SECTION XIII. POSTAL SAVINGS BANK STAMPS

A. Washington Printed

1907. Perforated 12, watermarked double-lined PIPS, three designs (Figures 83-85). All designs include statement IN SUMS OF ONE PESO.

W-2001	5c Dark Brown	[3,192,064]	0.50
W-2002	10c Carmine	[1,048,032]	0.75
W-2003	20c Green	[507,540]	3.00

1922. Same as previous 1907 issue except perforated 11x11.



Figure 83



Figure 84

Number	Description	Value
W-2004	5c Dark Brown [1,000,000]	5.00
W-2005	10c Carmine [500,016]	7.50
W-2006	20c Green [300,000]	30.00

B. Manila Printed

1922? New design (see Figure 86), rouletted and unwatermarked. Serial numbers in red or blue (indicated under description) and either 4 or 4½mm tall. There are three designs for each value that contain one of the letters listed as types below. The Warren number is the basic number plus an A, B, or C suffix. Prices below are for types A and B (type B's are more common).

Type A - The depositor affixed this stamp to his Deposit Book.

Type B - The Postmaster affixed this stamp to the Original Deposit Slip (Form 8001) and sent it to the Superintendent, Postal Savings Bank, Manila. (These documents exist and are priced about 10 times the price of a single stamp.)

Type C - The Postmaster kept this stamp affixed to the Duplicate of the Deposit Slip. These are rare.



Figure 85



Figure 86

W-2007	1p Blue (red)	0.75
W-2008	2p Carmine (blue)	1.50
W-2009	5p Bistre Brown (blue)	2.50
W-2010	10p Gray (red)	3.00
W-2011	20p Dark Violet (blue)	4.00
W-2012	50p Light Yellow Green (blue)	5.00
W-2013	100p Dull Orange (blue)	15.00
W-2014	200p Olive Green (blue)	10.00
W-2015	500p Brown Violet (blue)	60.00



Figure 87

1928? Similar to previous issue but larger, see Figure 87. Serial number and types A, B, and C the same. Prices below are for Type B.

Number	Description	Value
W-2016B	10p Gray (red)	5.00
W-2017B	20p Dark Violet (blue)	3.00
W-2018B	50p Light Emerald Green (blue)	5.00
W-2019B	100p Dull Red-Orange (blue)	10.00
W-2020B	200p Olive Green (blue)	15.00
W-2021B	500p Brown Violet or Violet Brown (blue)	25.00

Varieties:

Type A	2X
Type C (very rare)	??

1930? The 1922 one-peso blue stamp (W-2007) surcharged twice with the same value. One value in red with "centavos" spelled out and the second value in black abbreviated "cvos." Warren number is the basic plus the A, B, or C suffix. Prices are the same for each letter variety. These exist in vertical strips of three with all three letter types (valued at 4 times the price of a single).

W-2022	5c on 1p blue (red and black)	1.00
W-2023	10c on 1p blue (red and black)	1.50
W-2024	20c on 1p blue (red and black)	3.00

1937? New designs (Figure 88-90) rouletted and unwatermarked.

W-2025	5c Brown	1.00
W-2026	10c Carmine	2.00
W-2027	20c Dark Green	3.00



Figure 88



Figure 89



Figure 90

XIV. MISCELLANEOUS

A. Postage Stamps Used as Revenue Stamps

1902. There is one recorded example of a 1c postage stamp, Scott 213, paying a 2 centavos revenue tax. This tax rate paid for a receipt for 15 pesos and under. The receipt is dated October 1902 at Potatan, Iloilo. The postage equals 2.46 centavos, so the document is 0.46 centavos overpaid. This use may occur in other small and remote locations where the same individual is both an Internal Revenue and Post Office official. Value about \$150.

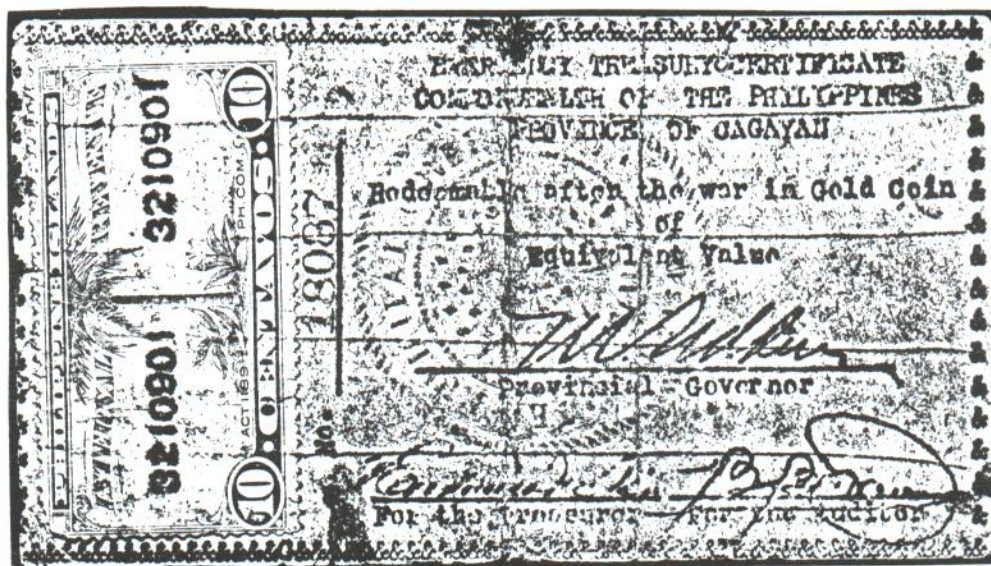


Figure 91 (Authentic)



B. Revenue Stamps Used as Money

January-April 1942. Due to a critical shortage of coins and currency, the Provincial Board of Cagayan Province authorized the printing of emergency currency. Provincial officials mimeographed these notes using different colors of paper on the larger values. These officials affixed a large Internal Revenue stamp of the same value to the left side of each note. The officials also embossed each note with an official seal and stamped the value on the reverse in large purple numerals. **Figure 91** shows a centavo note. The quantities and serial numbers of both notes and stamps are from the personal research of C. M. "Niel" Nielsen. Note also Niel's article in the selected bibliography. The table gives the serial numbers and quantities issued for each note value. The listing provides the varieties of the Internal Revenue stamps affixed to the notes along with the lowest and highest control numbers presently known. (We previously listed the control number types on page 6.) The listing following the table gives the quantities of each type of control number as a percentage of the total for each note. We base our prices on price lists of paper money dealers and are for notes in *very-fine* condition. Since paper money collectors ignore the varieties of the revenue stamp, our prices reflect the price for the most common variety.

VALUE	SERIAL NUMBERS	QUANTITY
10c	18001-19569	1,569
20c	16001-17299	1,299
50c	14001-15256	1,256
1p	10001-11465	1,465
2p	20001-21474	1,474
2.50p	12001-12514	514
4p	13001-13891	891
5p	80001-81238*	1,238
10p	10001-10852	852
20p	90001-90669	669
50p	40001-40337	337
200p	11001-11046	46

* Officials inadvertently misnumbered a few notes with serials beginning with "82" instead of "81." This did not effect the total quantity.

Perforated 10 x 10

Number	Note (Type)	Control Numbers . [Quantity]	Value
W-622	2.50p (A)	447647-449989 [34%]	60.00
W-625	20p (A)	267806-448997 [34%]	50.00
W-625a	20p (B)	649798-844576 [66%]	50.00
W-626	50p (A)	336007-641836	
		812550-850605 [93%]	65.00
W-626a	50p (B)	687737-687768 [7%]	??
W-627	200p (A)	2978-2982	
		34069-34072 [50%]	850.00
W-627a	200p (B)	57551-57561	
		173250	
		185295-185303 [50%]	850.00

Perforated 11 x 11

W-636	10c (A)	2925578-3210814 [85%]	30.00
W-636b	10c (C)	3411724-3412414 [15%]	30.00
W-637b	20c (C)	4828537-5537277 [100%]	35.00
W-638	50c (A)	2901899-3483246 [80%]	45.00
W-638b	50c (C)	3615687-3616470 [20%]	45.00
W-639	1p (A)	3713694-3920783 [17%]	30.00
W-639b	1p (C)	4122428-4126729 [83%]	30.00
W-640	2p (A)	6161707-6492101 [100%]	30.00
W-641	2.50p (A)	1066424-1067892 [66%]	60.00
W-642	4p (A)	21195-21604	
		343572-371018 [100%]	40.00
W-643	5p (A)	1541586-1541625	
		1814086-1816474 [28%]	35.00
*W-643b	5p (C)	1940943-1943208 [72%]	35.00
W-644	10p (A)	1029186-1269197 [25%]	45.00
*W-644b	10p (C)	1373479-1379549 [75%]	45.00

Varities:

Fake typewritten notes are known with forged signatures in india ink, but they do bear authentic revenue stamps. Only one each of the following values are known (**Figure 92**).
W-625a (938960), W-642 (345301), W-643b (1942035),
and W-644b (1378715) ??

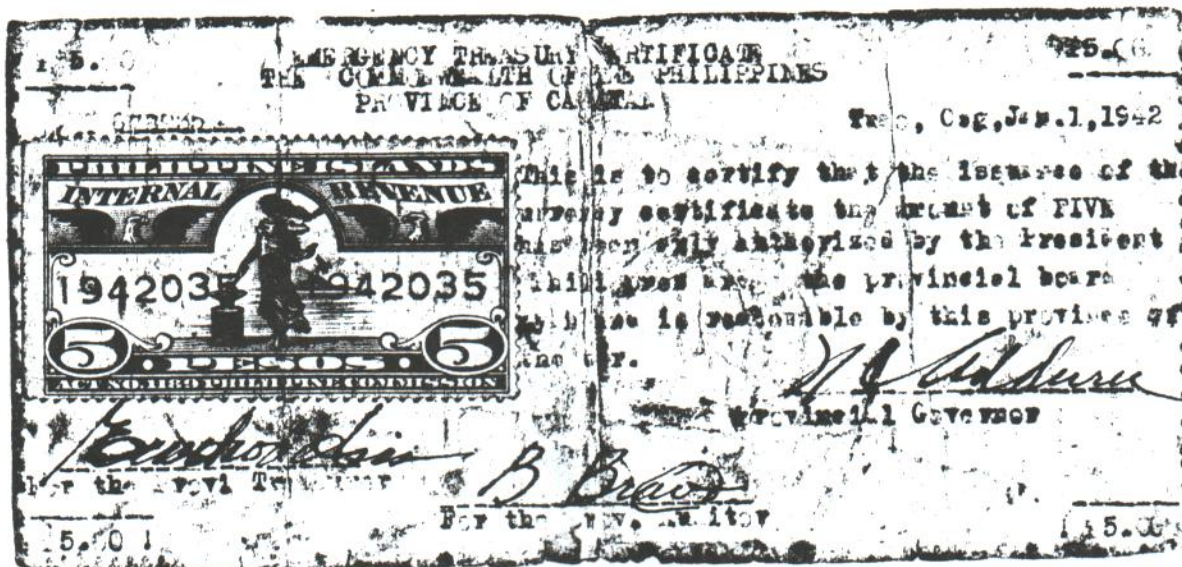


Figure 92 (Fake except for stamp)

C. The Casino Revenue Fake

1965? Fake VICTORY/Act 1189 (Figure 93) handstamped overprint on authentic 4c (Scott 384) and 2c (Scott 461) postage stamps. The perpetrator stated 200 known (made). This forger also stated the National Casino used these stamps on bank checks from 1945 to 1946. In fact, all checks required a 2c Documentary stamp that was authorized by Act 466 of June 15, 1939.



Figure 93. (Fake Overprint)

D. The Sequence of Control Numbers within Internal Revenue Panes & Plate Numbers of Internal Revenue and Documentary Panes

SMALL RECTANGULAR ISSUES

The BEP printed this series in sheets of 100 (10x10) and cut them vertically in half to make panes of 50 (5 x 10). Margins were trimmed and no plate number examples are known to exist. There is a guide line between rows 5 and 6 with either a left or right arrow guide line per pane. A vertical guide line is also printed where the two panes were cut. Full panes are extremely rare. Two tables follow, the first shows the years of issue of the printings of all perforations and values. The second table shows how the control numbers were applied. Manila applied these numbers sequentially

from 1907 to the end of 1929 with no regard to perforation. However, blocks of numbers track with the years of issue.

Value	Years of Issue of the Printings																		
	07	09	12	13	14	15	16	17	18	19	21	22	24	25	26	27	28	29	
1c	x				x		x	x		x	x	x			x		x	x	
2	x		x	x	x	x		x		x	x	x	x				x	x	
5	x			x	x	x		x		x	x	x		x	x		x	x	
10	x		x	x	x	x				x	x	x	x		x		x	x	
20	x	x		x	x	x				x	x	x	x		x	x	x	x	
50	x		x	x	x	x	x	x		x	x	x	x		x	x	x	x	
1p	x		x	x	x	x	x	x		x	x	x		x	x		x	x	
2	x	x	x	x	x	x	x	x		x	x	x		x	x		x	x	
5	x	x	x	x	x	x	x	x		x	x		x		x	x		x	
10	x	x	x	x	x	x		x		x	x	x	x		x	x		x	
20	x	x	x	x	x	x	x	x		x	x	x	x	x	x		x	x	
50	x	x	x	x	x	x	x	x		x	x	x	x		x		x	x	
200	x		x	x				x		x	x	x					#		
500				x		x		x		x	x	x	x				x		
1000				x			x			x	x	x	x		x		#		
5000				x				x		x	x	x					#		
10000											x		x		x				
20000											x		x		x				
Perf>	12X12					10X10				11X11						10X11			
# = Printed but probably destroyed December 31, 1929.																			

= Printed but probably destroyed December 31, 1929.

Control Number Application Small Rectangular Issues				
1	11	21	31	41
2	12	22	32	42
3	13	23	33	43
4	14	24	34	44
5	15	25	35	45
6	16	26	36	46
7	17	27	37	47
8	18	28	38	48
9	19	29	39	49
10	20	30	40	50

LARGE RECTANGULAR ISSUES

The BEP printed this series in sheets of 84 (6 x 14) and cut them into four panes of 21 (3 x 7). Margins were trimmed on all printings except the 1941 printings perforated 11x11. No plate number examples are known to exist on the earlier perforations. There are two guide lines separating the four panes. Full panes exist for both perforations. Two tables follow, the first shows the years of issue of the printings of all perforations and values. The first table also shows the large documentary series. The second table shows how the control numbers were applied. Manila applied these numbers sequentially from 1930 up to 1941 with no regard to perforation. However, blocks of numbers track with the years of issue.

Value	Years of Issue of the Printings																		
	29	30	31	34	34	35	36	37	38	39	40	41	39	40	41	45	45	46	
1c	x	x	x		x							#				x			
2	x	x	x	x		x		x	x		x	x	x	x	x	x	x	x	
4on1														x	x	x		x	
5	x	x	x	x			x	x	x		x	x			#	x			
10	x	x	x		x				x		x		x	x		x	x	x	
20	x	x	x	x		x	x	x	x		x	x	x	x		x	x	x	
50	x	x	x	x				x	x		x					x	x	x	
1p	x	x	x	x				x	x	x		x	x	x		x	x	x	
2	x	x	x	x				x	x		x	x	x			x	x		
2.50			x									x				x			
4								x	x	x	x								
5	x	x	x	x				x	x		x					x			
10	x	x	x	x				x		x		x	x	x		x	x	x	
20	x	x	x		x						x	x	x	x		x	x	x	
50	x	x	x		x							x	x				x		
200		x	x		x							x				x			
500		x	x		x							x				x			
1000	x	x	x		x							x				x			
5000		x	x		x														
10000	x	x	x		x														
20000	x	x	x		x														
Type	IR			IR	IR	IR								Doc		IR	Doc		
Vict.																X	X		
Perf>	10X10			11 x 11	10 x 10	11X11								11x11		11 x 11	11 x 11		
# =Printed but never issued.																			

=Printed but never issued.

Control Number Application Large Rectangular Issues		
1	8	15
2	9	16
3	10	17
4	11	18
5	12	19
6	13	20
7	14	21

WARNING: Some single corner and margin copies of the perforated 10 x 10 series have one or two sides with added fake 11 perforations. These are easily identified by determining their sheet location. For example, a control number evenly divided by 21 is the lower right corner stamp. In this example, this stamp should have two sides with straight edges. The fakes added perforations inside the straight edges making very tight design clearances.

SMALL DOCUMENTARY ISSUES

The BEP printed this series in sheets of 200 (20 x 10) and cut them vertically in half to make panes of 100 (10 x 10). The BEP trimmed the margins on the early printings. Only the five centavos value printed in 1937-38 (2, 4, 10, 20 & 50) and perforated 11 x 11 are known with plate numbers. Only full panes of the 11 x 11 perforations are known. These show the same lines and arrows as the small rectangular series. The table below shows the years of issue of the printings of all perforations and values.

Value	Years of Issue of the Printings																									
	07	09	12	13	14	15	16	17	18	19	22	23	24	25	26	27										
2	x	x	x	x	x				x	x	x		x	x	x	x										
4	x	x	x		x		x		x	x	x	x		x	x	x										
10	x				x	x	x		x	x	x		x													
20	x	x			x		x		x	x	x	x	x	x		x	x									
50	x		x		x	x			x	x	x	x	x		x		x									
1p	x		x		x		x		x	x	x		x	x	x	x										
3	x								x	x	x						x									
10	x																									
20	x																									
50																										
100																										
Perf>	12x12													11x11												
Value	1927	1928	29	30	31	34	35	36	37	38																
2c	x	x	x	x	x	x	x		x	x																
4	x	x	x	x	x	x			x																	
10		x	x	x	x	x			x	x																
20	x	x	x	x	x	x	x	x	x	x																
50	x	x	x	x	x	x			x	x																
1p				x	x	x																				
3	x	x		x	x	x																				
10				x	x	x																				
20					x	x																				
50					x	x																				
100					x	x																				
Perf>	10x11	11x11	10x10	11x11																						

REVENUE PLATE NUMBERS

VALUE	SMALL DOCS	SMALL INTERNAL REVENUE	LARGE INTERNAL REVENUE
1c		22272,77,89,96	113484,118907-9
2	22425,47,66,74	22273,83,90,95	113436,118956-8
4	22448,52,57,75		
5		22278,93,99,311	113445,118959,142549,790
10	22481,531,38,41	22280,97,300,08	113482-3,118971-2
20	22482,505,19,30	22281,91,98,301	113543-4,118989-90
50	22292	22302,12,28,33	113575,118991-3
1p	22305	22341,54,61,67	113722-3,119028-9
2		22352,62,70,82	113802-3,137449-52,119030-1
2.50			121399-400,482-3

VALUE	SMALL DOCS	SMALL INTERNAL REVENUE	LARGE INTERNAL REVENUE
3p	22320		
4			135572,137235-7
5		22301,99,410,14	113901,119032
10	22332	22392,400,09,15	113839,119033
20	22350	22270	113930,119034
50	71553	22271	113900,119035-7
100	71554		
200		22279	119030
500		39300	119039
1000		39339	114042
5000		39363	119040
10000		71517	113968
20000		71518	113955

Above numbers for basic stamp and not for overprint plates for documentary and victory series.

E. Concordance of Warren Numbers to Garrett Numbers for the Japanese Occupation Era

Warren #	Short Description	Garrett #
W-656	10c Yellow Green (D)	GR-1
W-657	20c Orange Yellow (D)	GR-2
W-658	50c Olive Yellow (D)	GR-3
W-659	1p Red Brown (D)	GR-4
W-660	2p Carmine Lake (D)	GR-5
W-661	5p Deep Blue (D)	GR-6
W-662	10p Dark Green (D)	GR-7
W-662a	10p Dark Green (C)	GR-7B
W-663	20p Dull Orange Yellow (D)	GR-8
W-665A	10c Olive Bistre (A)	GR-12
W-666A	20c Orange (A)	GR-13
*W-666B	20c Orange (C)	GR-13B
W-667A	50c Orange Yellow (A)	GR-14
*W-667B	50c Orange Yellow (C)	GR-14B
W-668B	1p Red Brown (C)	GR-15
W-665	10c Olive Bistre (D)	GR-9
W-665a	10c Yellow (D)	GR-9A
W-666	20c Orange (D)	GR-10
W-667	50c Olive Yellow (D)	GR-11
W-756	5p Brown	GR-16
*W-798	1p (Certificate of Ownership)	GR-17
*W-798A	1p (Certificate of Transfer)	GR-18
*W-799	1p Blue (Certificate of Ownership)	GR-19
*W-799A	1p Red (Certificate of Transfer)	GR-20
*W-800	2p on 1p Blue (Certificate of Ownership)	GR-21
*W-800A	4p on 1p Red (Certificate of Transfer)	GR-22
W-1381	35c Orange 250 grams	GR-23
W-1381a	35c Olive Bistre 250 grams	GR-23a
W-1381b	35c Olive Bistre 250 grams on newsprint	GR-23b
W-1087	6c on 2.3c (W-1983A) 10 cigars	GR-24
W-1089	50c on 25c (W-1085A) 50 cigars	GR-28
*W-1090	6c 10 cigars	GR-33
W-1272	2.25p on 97.5p Gray 750 cigrts. (W-1251)	GR-44
W-1278	2.25p Gray 750 cigarettes	GR-47



Figure 94. No number (Page 16)



Figure 95. *W-550P (Page 5)



Figure 96. *W-600P (Page 6)



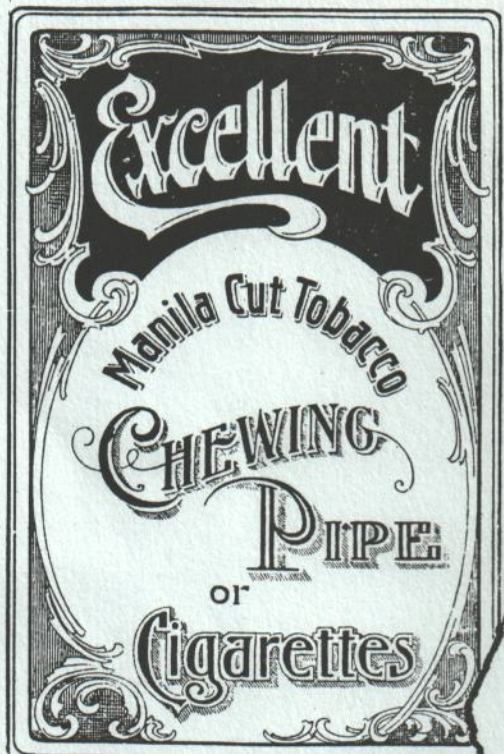
Figure 97. *W-643b (Page 7) 3 Numbers



Figure 98. *W-640 (Page 7) 4 Numbers



Figure 99. W-1401 (Page 26)



NOTICE:—The owner or consigner of the article or articles contained herein, manufactured in the Philippine Islands, has duly taxpaid the contents and caused to be affixed to this package the Internal revenue stamp as required by the laws of the United States. Every person is cautioned that the stamp hereon must be destroyed when the package is emptied.

