

SPANISH COLONY

IN THE PERIOD 1856-65, REVENUE STAMPS ISSUED BY SPAIN WERE FOR USE IN ALL HER COLONIES...CUBA, PUERTO RICO AND THE PHILIPPINE ISLANDS.

DERECHO JUDICIAL (Judicial Fee)

(A charge for all documents presented in any judicial or court action, as well as judicial record of the action.)

1856-64 Scales and sword in a shield, below the Royal Crown



1865 Justice seated holding scales and a sword



SPANISH DOMINION

FROM 1865-98 THE PHILIPPINE ISLANDS WERE A DOMINION
...SELF GOVERNED...BUT WITH SPANISH OVERALL AUTHORITY AND
POLITICAL INFLUENCE.

DERECHOS de FIRMA (Fees for Signature)

(Used on documents requiring the signature of an official of
the government: licenses, patents, visas, customs etc.)

1864-65 Head of Queen Isabela II



1868-69 Queen Isabela was deposed in 1868. The Revolutionary
Committee ordered that all stamps should be overprinted "
Habilitado por la Nacion" (Made valid by the Nation) pending
the release of a new issue of stamps.

SPANISH DOMINION

DERECHOS DE FIRMA

(New issues replacing former Queen Isabela issues.)

1870 Allegorical Head of Spain



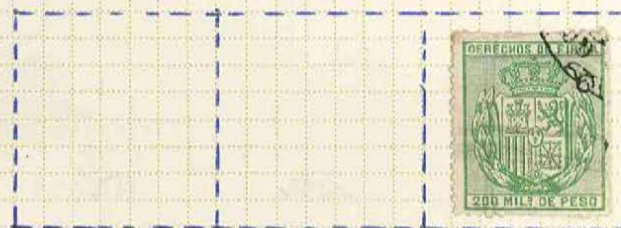
1873 Arms of Spain below a Royal Crown



1875 Arms of Spain below a Mural Crown



1878-96 Arms of Spain/Royal Crown/Collar of the Golden Fleece



SPANISH DOMINION

DERECHOS de FIRMA

1878-96



SPANISH DOMINION

DERECHOS de FIRMA

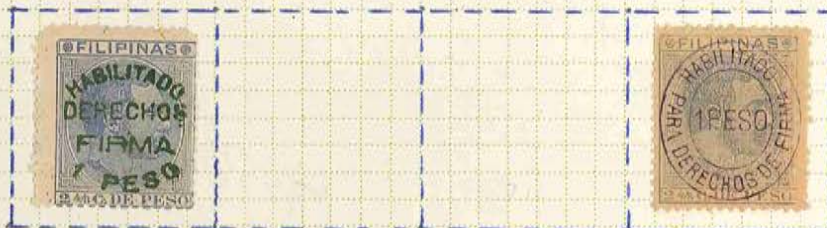
1881-85 Queen Isabela surcharged with new values



1885-88 Queen Isabela overprinted "Derechos de Firma" with new values.



1885-88 King Alfonso XII (Regular Postage) overprinted "Derechos de Firma" with new values.



SPANISH DOMINION

GIRO...(Draft)

(These stamps were a tax on Bank Drafts, Letters of Credit, Checks, Bills of Exchange etc.)

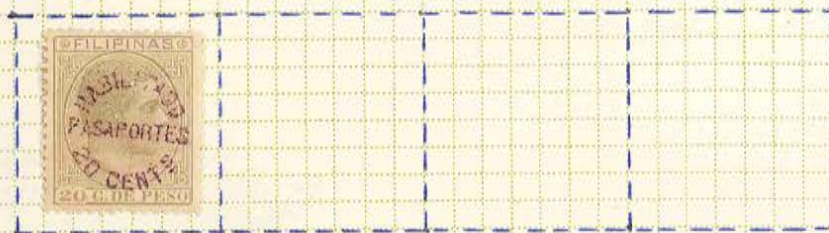
1897 Arms of Spain below the Royal Crown



SPANISH DOMINION

PASAPORTES... (Passports)

1885 King Alfonso XII (Regular Postage) overprinted
"PASAPORTES" with new values.



SPANISH DOMINION

RECARGO de CEDULAS PERSONALES...(Poll Tax)

(All adult males were subject to a Poll Tax and late payment was subject to a penalty. When late payment was made, stamps in the amount of the penalty were affixed to the poll receipt.)

1888 Arms of Spain



SPANISH DOMINION

RECARGO de CONSUMOS...(Surtax for Consumption)

(Various stamps...Postage, Telegraph, and Newspaper stamps were overprinted to indicate payment of a tax on the consumption of tobacco.)

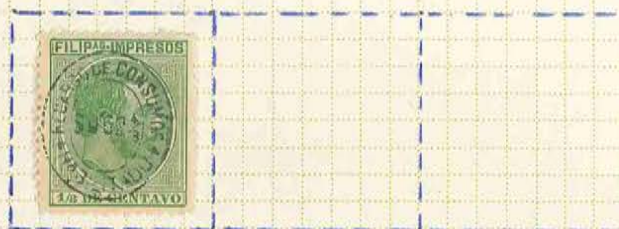
1888 on Postage Stamps of 1880-88



on Telegraph stamps of 1888



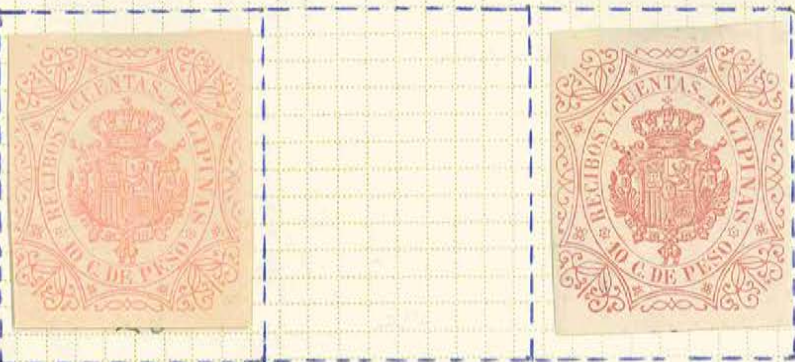
on Newspaper Stamps of 1886-89



SPANISH DOMINION

RECIBOS y CUENTAS...(Receipts & Accounts)

1879-96 Arms of Spain and Royal Crown



SPANISH DOMINION

RECIBOS y CUENTAS...(Receipts & Accounts)

(Tax on receipts and paid invoices on export, import and coastwise trade and Custom House receipts and invoices.)

1888 Stamps of 1880 & 1886 overprinted RECIBOS y CUENTAS

on 1880 Fees for Signature Stamp



on 1886 Newspaper Stamp



SPANISH DOMINION

TIMBRE MOVIL ESPECIAL...(Special Adhesive Stamp)
(Effective with this issue Judicial Fee, Passport and
Receipts and Accounts stamps were abolished.)

1898 Arms of Spain below the Royal Crown



1898 Arms of Spain/Royal Crown/Justice seated



REVOLUTIONARY GOVERNMENT

A REVOLUTIONARY GOVERNMENT WAS FORMED IN 1899
UNDER EMILIO AQUINALDO BUT WAS SUPPRESSED IN 1902.

.....
RECIBOS...(Receipts)

1898 "REVOLUTIONARY PHILIPPINES" is spelled out within
the oval. The initials K K K refer to a political
Secret Society, and translates to "Sovereign
Worshipful Association of the Sons of the Country."



AMERICAN MILITARY GOVERNMENT

INTERNAL REVENUE

"UNITED STATES INTERNAL REVENUE PHILIPPINE ISLANDS"

1899 White numerals, 9 stars above eagle



1902 Numerals in color, 8 stars above eagle



THESE STAMPS WERE DISCONTINUED WHEN THE INTERNAL REVENUE LAW OF 1904 BECAME EFFECTIVE AND CIVIL AUTHORITIES TOOK CHARGE.

AMERICAN MILITARY GOVERNMENT

INTERNAL REVENUE

"UNITED STATES INTERNAL REVENUE IN THE PHILIPPINE ISLANDS"

1898-1903



THESE STAMPS WERE DISCONTINUED WHEN THE INTERNAL REVENUE LAW OF 1904 BECAME EFFECTIVE AND CIVIL AUTHORITIES TOOK CHARGE.

AMERICAN CIVIL GOVERNMENT

THE AMERICAN CIVIL GOVERNMENT WAS ESTABLISHED ON JANUARY 1st, 1905 UNDER A SYSTEM OF TAXATION SIMILAR TO WHAT HAD BEEN DEVELOPED IN THE UNITED STATES.

DOCUMENTARY

(These stamps were for documents such as : Bank Drafts, Wills, Mortgages, Insurance, Letters of Credit etc.)

Note: In the period 1905-17 all stamps depicted an eagle perched on a shield of stars and stripes, with no mention of the United States. They were all printed by the Bureau of Engraving and Printing, watermarked and unwatermarked, with various perforations.

1905 Perf. 11½ to 12 Unwmkd.



1905-06

Wmkd.



Wmkd-Roulette



AMERICAN CIVIL GOVERNMENT

DOCUMENTARY

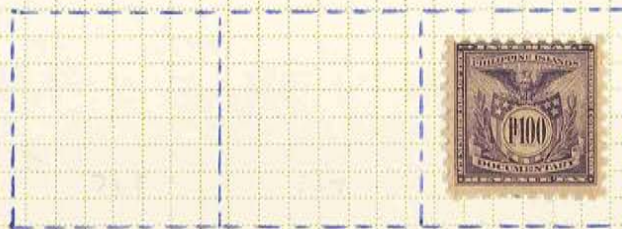
1907 Perf. 12 Wmkd.



AMERICAN CIVIL GOVERNMENT

DOCUMENTARY

1914 Perf. 10 Wmkd.



AMERICAN CIVIL GOVERNMENT

DOCUMENTARY

1917 Perf. 11 Wmkd.



AMERICAN CIVIL GOVERNMENT

DOCUMENTARY

1928 Perf. 10 X 11 Wmkd.



1929 Roulette Wmkd. and Unwmkd.

(This stamp was printed by the Bureau of Printing in Manila
on the same blue paper as the United States Tobacco Taxpays.)



AMERICAN CIVIL GOVERNMENT

INTERNAL REVENUE

(These stamps were for taxes on occupations, professions, manufacturing, including Tobacco and Liquor, businesses, restaurants, poll tax etc.)

Note: In the period 1905 to 1944 all "centavo" stamps depicted a coconut palm flanked by tobacco plants. All "peso" stamps depicted a woman resting a hammer on an anvil with Mayon Volcano in the background.

1917-27 Perf. 11 Wmkd. Control Numbers in Red



AMERICAN CIVIL GOVERNMENT

INTERNAL REVENUE

1917-27 Perf. 11 Wmkd. Control Numbers in Black



AMERICAN CIVIL GOVERNMENT

INTERNAL REVENUE

1928 Perf. 10 X 11 Wmhd. Black Control Numbers



AMERICAN CIVIL GOVERNMENT

INTERNAL REVENUE

1930-31 Perf. 10 Wmkd. Control Numbers in Black



AMERICAN CIVIL GOVERNMENT

INTERNAL REVENUE

1930-31 (cont'd)



AMERICAN CIVIL GOVERNMENT

INTERNAL REVENUE

1930-31 Perf. 10 Wmkd. Small Control Numbers



617a

618a



AMERICAN CIVIL GOVERNMENT

INTERNAL REVENUE

1930-31 (cont'd)

621 a

622 a

623 a



626 a



COMMONWEALTH

THE PHILIPPINE INDEPENDENCE ACT OF 1934 PROVIDED
FOR THE ISLANDS TO BE GOVERNED AS THE " COMMONWEALTH OF
THE PHILIPPINES " WITH A FILIPINO PRESIDENT AND GOVERNMENT.

INTERNAL REVENUE

(Note: Revenue Stamps of the 1930-31 issue remained in use.)

1934-37 Perf. 11 Wmkd. Control Numbers in Black



COMMONWEALTH

INTERNAL REVENUE

1934-37 (cont'd)

641



647

AMERICAN CIVIL GOVERNMENT

INTERNAL REVENUE

1934-37 Perf. 11 Wmkd.

Right Control Number Double



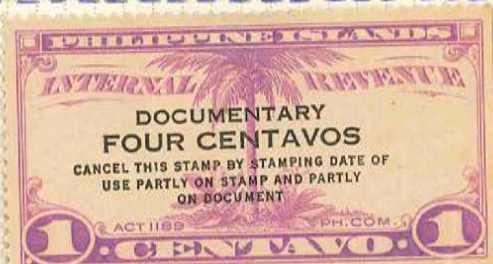
Left Control Number Double



COMMONWEALTH

DOCUMENTARY

1940 Perf. 11 Wmkd. Without Control Numbers



JAPANESE OCCUPATION

IN DECEMBER 1941 THE JAPANESE OCCUPIED
THE PRINCIPAL POINTS ON THE ISLANDS.

DOCUMENTARY

1944 Perf. 12 Unwmkd. Inscriptions in TAGALOG



The Labels Read:

BATAS BILANG 28 Ng

BATASANG BAYAN

BUWIS Ng

RENTAS INTERNAS

REPUBLICA PILIPINAS

P5 SA KASULTAN

LAW NUMBER 28

LAW OF THE LAND

TAX of

INTERNAK REVENUE

REPUBLIC OF PHILIPPINES

DOCUMENTARY

COMMONWEALTH

ISSUED BY THE COMMONWEALTH OF THE PHILIPPINES
AFTER LIBERATION FROM JAPANESE OCCUPATION.

DOCUMENTARY

1945 Perf. 11 Wmhd. Without Control Numbers



AMERICAN CIVIL GOVERNMENT

POSTAL SAVINGS THRIFT STAMPS

1937



*Farmer, his family, and a
savings bank deposit book.*



*Farm couple, their house, and
a savings bank deposit book.*



*Farmer's wife watching
as he plows his field.*