

Catalogue of Puerto Rico Revenues



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The pages below contain an effort to organize and categorize Puerto Rico revenue stamps issued under the U.S. Administration, 1899 to present.

Insights and background information on the stamps is sought. I will admit that I am not familiar with the use of many of the Puerto Rico revenue stamps so I am looking to others to fill in the details. I hope to provide any insights that I have found in the listings, but this may end up being more of a series of comments and questions that I hope others can answer.

A few general notes:

- Dates of issue, along with, at time, the proper sequencing of issues, has proven to be difficult. Rarely do the stamps have a date as part of the cancel. In addition, fiscal history for many of the issues may simply not exist. When possible, dates of earliest documented usage is given with a '?'.
- Documentary stamps with the "SPECIAL TAX" overprint and additional specific purpose overprints are listed. However, while the stamps were printed, distributed and likely used, none may exist in collectors' hands. The question remains whether to list the stamps with the possibility that they exist or to list only those observed and footnote the list of remaining possible values.
- Likewise, the stamps related to Tobacco products are likely to only have scratched the surface. Many additional values as well as additional types not listed are likely to exist.
- Stamps for Distilled Spirits and Wine issued during the 1960's and 1970's were issued with and without watermarks. Scans of several collections have been viewed, but it is impossible to determine whether a stamp is watermarked. Help is needed to determine which varieties are watermarked and which are not.
- Information regarding revenue stamps issued in the last 50 years is scant. The listings included here include those that have been observed. Entire classifications not covered here are likely to exist. While the stamps may appear to be insignificant to those who reside in Puerto Rico nothing like this is in use by those of us who reside in the states! Any examples and insights into their use are always of interest.

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II. Tobacco

A. Cigars, Cigar Bands

Placed under the cigar band found on individual cigars.

1. Stamps inscribed "ESTADO LIBRE ASOCIADO DE PUERTO RICO / RENTAS INTERNAS ESTADUALES". *Note: "ESTADUALES" is a misspelling of "ESTATALES"*



- a) $\frac{3}{20}$ c black, yellow
 - b) $\frac{1}{5}$ c red, buff
- a) $\frac{3}{5}$ c black, light yellow
 - b) $\frac{7}{10}$ c black, green
 - c) $1\frac{1}{2}$ c black, salmon
- a) 1c black, yellow
 - b) $1\frac{1}{2}$ c black, salmon
- a) $\frac{3}{20}$ c black, yellow
- a) $\frac{7}{10}$ c black, green
6. Stamps inscribed "ESTADO LIBRE ASOCIADO DE PUERTO RICO / RENTAS INTERNAS ESTATALES".



- a) $\frac{1}{5}$ c red, buff (ECC, Need to see an example)
 - b) $\frac{3}{5}$ c black, light yellow
 - c) $\frac{7}{10}$ c black, green
 - d) $1\frac{1}{2}$ c black, salmon
7.
 - a) $\frac{3}{5}$ c black, light yellow (ECC, Need to see an example)
 - b) $\frac{7}{10}$ c black, green (ECC, Need to see an example)
 - c) $1\frac{1}{2}$ c black, salmon (ECC, Need to see an example)
 8.
 - a) 1c black, yellow (ECC, Need to see an example)
 9.
 - a) $\frac{3}{5}$ c black, light yellow (ECC, Need to see an example)
 - b) $1\frac{1}{2}$ c black, salmon (ECC, Need to see an example)

10. Stamps inscribed "GOBIERNO DE PUERTO RICO / RENTAS INTERNAS INSULARES".



? Inscribed "2⁷/₈ IN."
 Comment: Additional values may exist

- a) ³/₈c black, light yellow

11. ? Inscribed "2⁷/₈ IN."
 Comment: Additional values may exist

- a) 1¹/₂c black, salmon

12. ? Inscribed "3 IN."
 Comment: Additional values may exist

- a) 1c black, yellow

13. ? Inscribed "C / 2⁵/₈ IN."
 Comment: Additional values may exist

- a) ³/₂₀c black, yellow
- b) ¹/₈c red, buff
- c) ⁷/₁₀c black, green
- d) 1¹/₂c black, salmon

14. ? Inscribed "C / 2⁷/₈ IN."
 Comment: Additional values may exist

- a) ³/₈c black, light yellow
- b) 1¹/₂c black, salmon

15. ? Inscribed "C / 3 IN."
 Comment: Additional values may exist

- a) 1c black, yellow
- b) 1¹/₂c black, salmon

B. Cigars, Domestic

1. Stamps inscribed "GOBIERNO DE PUERTO RICO". 135 x 28mm.

? Inscribed "25 CIGARROS" ?

- a) 10c (E) black, orange yellow (ECC, Need to see an example)
- b) __c () black, orange yellow (ECC, Need to see an example)
- c) ?c (F) black, ? (ECC, Need to see an example)

2. ? Inscribed "50 CIGARROS" ?

- a) 10c (E) black, orange yellow (ECC, Need to see an example)
- b) __c () black, orange yellow (ECC, Need to see an example)

3. Stamps inscribed "ESTADO LIBRE ASOCIADO DE PUERTO RICO". 135 x 28mm.

? Inscribed "25 CIGARROS" ?

- a) 3c (B) black, orange (ECC, Need to see an example)
- b) 3c (B) black, yellow (ECC, Need to see an example)
- c) 5c (C) black, orange (ECC, Need to see an example)

4. ? Inscribed "50 CIGARROS" ?

- a) 3c (B) black, orange (ECC, Need to see an example)
- b) 5c (C) black, orange (ECC, Need to see an example)
- c) 8c (D) black, orange (ECC, Need to see an example)

5. Stamps inscribed “<Denomination> / <Number of Cigars> / TREASURY DEPARTMENT OF PORTO RICO BUREAU OF INTERNAL REVENUE”. Different backgrounds for each stamp.



- ? Offset, unwatermarked Rouletted 11¼ horizontally
 Comment: Additional values may exist
 a) 1c black, red and green, yellow (264 x 20mm)
 b) 10c black and bister (~500 x 40mm)

C. Cigars, Imported

Used on boxes of cigars imported into Puerto Rico

Note: Possible colors of paper include yellow, blue, light gray, light green, pink and salmon. This listing is for those paper colors that have been observed / reported.

1. Offset, Unwatermarked Rouletted 6¾ horizontally
 Stamps inscribed “No más de \$10 por millar”.



- ? Lithographed, Inscribed “25 CIGARROS”
 a) Black, blue
 2. ? Lithographed, Inscribed “100 CIGARROS”
 a) Black, light green
 3. Stamps inscribed “No más de \$20 por millar”.



- ? Lithographed, Inscribed “20 CIGARROS”
 a) Black, light green
 4. ? Lithographed, Inscribed “50 CIGARROS”
 a) Black, light green
 5. Stamps inscribed “MAS DE \$20 POR M.”.



- ? Lithographed, Inscribed “25 CIGARROS”
 a) Black, pink

6. Stamps inscribed “Más de \$50 por millar”.



- ? Lithographed, Inscribed “25 CIGARROS”
a) Black, yellow

7. Stamps inscribed “ENTRE \$10 Y \$20 POR M”.



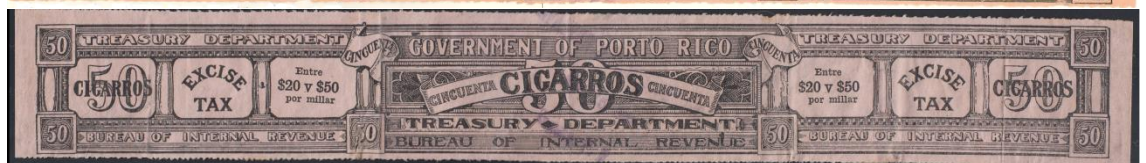
- ? Lithographed, Inscribed “25 CIGARROS”
a) Black, light green
b) Black, light gray, bisected, right half
Question: Is this really a Cigar stamp or is it a Distilled Spirits stamp without the surcharge?

8. Stamps inscribed: “Entre \$10 y \$20 por millar”.



- ? Lithographed, Inscribed “20 CIGARROS”
a) Black, light green, bisected, left half
Question: Is this really a Cigar stamp or is it a Distilled Spirits stamp without the surcharge?

9. Stamps inscribed “Entre \$20 y \$50 por millar”.



- ? Lithographed, Inscribed “50 CIGARROS”
a) Black, salmon
b) Black, pink

10. Stamps overprinted “PRECIO AL CONSUMIDOR NO MAS DE <> CENTAVOS CADA CIGARRO” (Consumer price no more than <> cents each cigar) in red.



- ? Lithographed
- a) 3c Black on 25 Cigarros “Entre \$10 y \$20 por millar”, *light green* (ECC, Need to see an example)
 - b) 5c Black on 25 Cigarros “Entre \$20 Y \$50 por millar”, *pink*

11. Stamps overprinted “PRECIO AL CONSUMIDOR NO MAS DE <>¢ CADA CIGARRO” (Consumer price no more than <>¢ each cigar) in red.



- 1946? Lithographed
- a) 2c Black, *blue* (ECC, Need to see an example)
 - b) 3c Black on 25 Cigarros “ENTRE \$10 Y \$20 POR M”, *light green*
 - c) 8c Black on 50 Cigarros “Más de \$50 por millar”, *orange*
 - d) 10c Black on 25 Cigarros “Más de \$50 por millar”, *orange*

D. Cigarettes, Domestic

The following stamps and their subsequent surcharges are some of the most complex that have been encountered. To aid in the appropriate identification, scans of the actual stamps (when available) are included in addition to the description. While this makes the listings incredibly large, the identification of a stamp is much more straightforward.

After reviewing the original Gonzales listing (JG57) as well as the Mason edited listing (JG90) and in consultation with others it has been decided to base this listing on the original Gonzales listing with unlisted stamps inserted into the appropriate order. The reason for this is that the original Gonzales listing is in date order whereas the Mason listing has the surcharges listed after the base stamp without regard to order of issuance. The original Gonzales numbers are noted after the listing to aid in crossover identification.

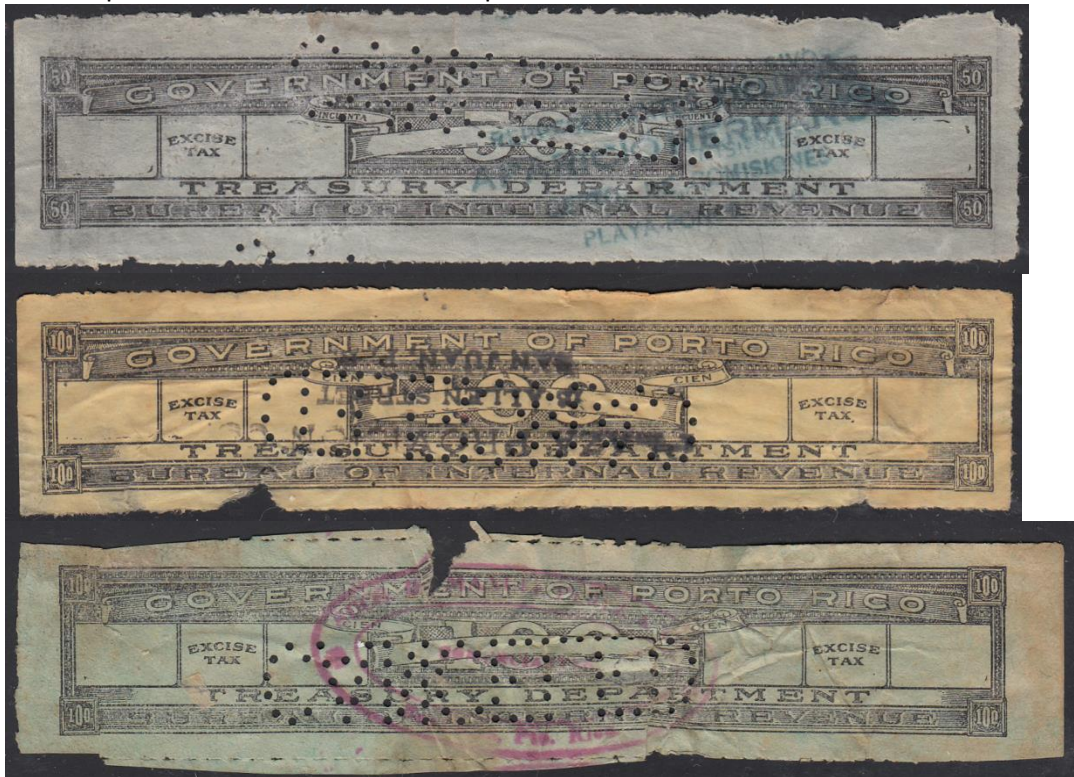
1. Stamps inscribed "GOVERNMENT OF PORTO RICO" at top; "5," "10" or "20 Cigarrillos" in center; "TREASURY DEPARTMENT" and "BUREAU OF INTERNAL REVENUE" in two lines at bottom. Figure "5," "10" or "20" repeated in each corner. Rate \$2 per M. Size 51 x 22mm.



1902 Offset, unwatermarked

Rouletted 7

- a) (1c), 5 Cigarrillos, black (Size 50 x 16½mm) (JG90, Need to see an example)
 - b) (2c), 10 Cigarrillos, black
 - 1) Imperforate (JG90, Need to see an example)
 - c) (4c), 20 Cigarrillos, black (JG90, Need to see an example)
2. Stamps inscribed "GOVERNMENT OF PORTO RICO" at top; "50" or "100" in center; "TREASURY DEPARTMENT" and "BUREAU OF INTERNAL REVENUE" in two lines at bottom. Figure "50" or "100" repeated in each corner. Rate \$2 per M. Size 125 x 22mm.



1902 Offset, unwatermarked

Rouletted 6¾

- a) (10c), 50 Cigarrillos, black, blue (JG90, Need to see an example)
- b) (10c), 50 Cigarrillos, black, green
- c) (10c), 50 Cigarrillos, black, gray

- d) (20c), 100 Cigarrillos black, *buff*
- e) (20c), 100 Cigarrillos black, *light green*
- 3. 1902 Offset, unwatermarked Perforated 12
 - a) (10c), 50 Cigarrillos, black, *blue* (JG90, *Need to see an example*)
- 4. Printed by the Bureau of Engraving and Printing, Washington, D.C. Inscribed with "SERIES" and year date, number of cigarettes and "GOVERNMENT OF PORTO RICO EXCISE TAXES". All stamps are printed on blue or blue-green paper watermarked PRIR in double line Roman Capitals unless otherwise stated. Stamps bearing the portrait of Luis Muñoz Rivera. 25 x 53mm.

Comment: Due to the dark blue paper, the watermarks are extremely difficult to see in watermark fluid. It is easier to detect the watermark when using a strong backlight.



1917 Inscribed "SERIES OF 1917 / \$2 PER M." Imperforate

- a) (2c) 10 Cigarettes (Gonzales 2)
 - 1) Rouletted 3½
 - 2) Perforated 12 (JG57)
- b) (3c) 15 Cigarettes (JG57) (Gonzales 3)
- c) (4c) 20 Cigarettes (JG57) (Gonzales 4)
 - 1) Rouletted 3½

5. 1921 Inscribed "SERIES OF 1921 / \$4 PER M." Imperforate

Question: Subsequent issues of the following stamps with surcharges have been observed only with roulettes (unless trimmed close to the design). Were these stamps originally issued imperforate and later rouletted before being issued with surcharges?

- a) 4c 10 Cigarettes, red (JG57) (Gonzales 5)
- b) 6c 15 Cigarettes, red (JG57) (Gonzales 6)
- c) 8c 20 Cigarettes, red (JG57) (Gonzales 7)



6. Cigarette stamps of 1917 surcharged in red in one line reading down
- a) 3c on (2c) 10 Cigarettes, black, surcharged "VALOR 3 CENTAVOS" (JG57) (Gonzales 8)
 - b) 6c on (4c) 20 Cigarettes, black, surcharged "VALOR 6 CENTAVOS" (Gonzales 9)



7. Cigarette stamps of 1921 surcharged in black in one line reading down
- a) 3c on 4c 10 Cigarettes, red, surcharged "VALOR TRES CENTAVOS" (JG57) (Gonzales 10)
 - b) 6c on 8c 20 Cigarettes, red, surcharged "VALOR SEIS CENTAVOS" (Gonzales 12)



8. Cigarette stamps of 1921 surcharged in black in two lines reading down "DIEZ CIGARRILLOS / VALOR TRES CENTAVOS"
- a) 3c 10 Cigarettes on 6c 15 Cigarettes, red (Gonzales 13)
 - b) 3c 10 Cigarettes on 8c 20 Cigarettes, red (JG57) (Gonzales 11)



9. Cigarette stamp of 1921 surcharged in black in one line reading down "VALOR 6 CENTAVOS"
- a) 6c on 8c 20 Cigarettes, red (Gonzales 14)
10. Cigarette stamp of 1921 surcharged in black in one line reading down "DIEZ CIGARRILLOS". Considered \$3 per M as the \$8 per M rate appears to be an error.
- a) 10 Cigarettes on 8c 20 Cigarettes, red (JG57) (Gonzales 15)



11. 1925 Inscribed "SERIES OF 1925 / \$3 PER M." Imperforate
- a) 2⁴/₁₀c 8 Cigarettes, red (JG57) (Gonzales 16)
 - b) 3c 10 Cigarettes, red (Gonzales 17)
 - 1) Rouletted 3½
 - c) 4½c 15 Cigarettes, red (Comment: this stamp is known surcharged) (Gonzales Unl)
 - d) 4⁸/₁₀c 16 Cigarettes, red (JG57) (Gonzales 18)
 - e) 6c 20 Cigarettes, red (Gonzales 19)
 - 1) Rouletted 3½

12. 1925 Inscribed "SERIES OF 1925 / \$5 PER M." Imperforate
- a) 5c 10 Cigarettes, red (JG57) (Gonzales 20)
 - b) 10c 20 Cigarettes, red (JG57) (Gonzales 21)

13. Cigarette stamp of 1925 surcharged in black in one line reading down "CINCO CIGARRILLOS".
- a) 5 Cigarettes on 3c 10 Cigarettes, red (JG57) (Gonzales 22)

14. 1925 Inscribed "SERIES OF 1925 / \$6 PER M." Imperforate
- a) 6c 10 Cigarettes, red (JG57) (Gonzales 23)
 - b) 12c 20 Cigarettes, red (JG57) (Gonzales 24)



15. Cigarette stamp of 1925 surcharged in black in two lines reading down "DIEZ CIGARRILLOS / VALOR 4½ CENTAVOS"
- a) 4½c 10 Cigarettes on 12c 20 Cigarettes, red (Gonzales 25)

16. 1925 Inscribed "SERIES OF 1925 / \$9 PER M." Imperforate
- Question: The \$9 per M does not make sense. Should it really be \$4.50 per M?
- a) 9c 20 Cigarettes, red (JG90 Need to see an example) (Gonzales Unl)



17. Cigarette stamp of 1925 surcharged in black in one line reading down
 a) 4c on 2⁴/₁₀c 8 Cigarettes, red, surcharged "VALOR CUATRO CENTAVOS" (Gonzales 26)
 b) 8c on 4⁸/₁₀c 16 Cigarettes, red, surcharged "VALOR OCHO CENTAVOS" (JG90) (Gonzales Uni)

18. 1927 Inscribed "SERIES OF 1927 / \$4 PER M." Imperforate
 a) 4c 10 Cigarettes, red (JG57) (Gonzales 27)
 b) 8c 20 Cigarettes, red (JG57) (Gonzales 28)



19. Cigarette stamp of 1921 surcharged in black in two lines reading down
 "16 CIGARETTES / 4 8/10 CENTS"
 a) 4⁸/₁₀c 16 Cigarettes on 8c 20 Cigarettes, red (eBay) (Gonzales uni)



20. Cigarette stamp of 1925 surcharged in black in two lines reading down
 "DIEZ CIGARRILLOS / VALOR TRES CENTAVOS"
 a) 3c 10 Cigarettes on 2⁴/₁₀c 8 Cigarettes, red (Gonzales 29)



21. Cigarette stamp of 1925 surcharged in black in two lines reading up
 "DIEZ CIGARRILLOS / VALOR TRES CENTAVOS"
 a) 6c 20 Cigarettes on 4¹/₂c 15 Cigarettes, red (Gonzales Uni)



22. Cigarette stamps of 1927 surcharged in black in one line reading down
 a) 3c on 4c 10 Cigarettes, red, surcharged "VALOR TRES CENTAVOS" (Gonzales 30)
 b) 6c on 8c 20 Cigarettes, red, surcharged "VALOR SEIS CENTAVOS" (JG57) (Gonzales 31)



23. Cigarette stamp of 1927 surcharged in black in two lines reading down “DIEZ CIGARRILLOS / VALOR TRES CENTAVOS”
 a) 3c 10 Cigarettes on 8c 20 Cigarettes, red (Gonzales Unl)



24. Cigarette stamps of 1925 surcharged in black in two lines reading down
 a) 3½c on 3c 10 Cigarettes, red, surcharged
 “DIEZ CIGARRILLOS / VALOR 3½ CENTAVOS” (Gonzales 32)
 b) 7c on 6c 20 Cigarettes, red, surcharged
 “VEINTE CIGARRILLOS / VALOR 7 CENTAVOS” (JG57) (Gonzales 33)



25. Cigarette stamp of 1925 surcharged in black in two lines reading down “16 CIGARETTES / 4 8/10 CENTS”
 a) 4⁸/₁₀c 16 Cigarettes on 10c 20 Cigarettes, red (Gonzales 34)

26. Inscribed “PUERTO RICO”



- 1932 Inscribed “SERIES OF 1932 / \$3 PER M.” Imperforate
 a) 3c 10 Cigarettes, red (Gonzales 35)
 b) 6c 20 Cigarettes, red (Gonzales 36)
27. 1938 Inscribed “SERIES OF 1938 / \$3 PER M.” Imperforate
 a) 4⁸/₁₀c 16 Cigarettes, red (JG57) (Gonzales 37)



28. Cigarette stamps of 1932 surcharged in black in two lines reading horizontally
- a) 3½c on 3c 10 Cigarettes, red, surcharged "VALUE / 3½c" (JG57) (Gonzales 38)
 - b) 7c on 6c 20 Cigarettes, red, surcharged "VALUE / 7c." (Gonzales 39)



29. Cigarette stamps of 1932 surcharged in black in two lines reading down
- a) 3½c on 3c 10 Cigarettes, red, surcharged "DIEZ CIGARRILLOS / VALOR 3½ CENTAVOS" (Gonzales 40)
 - b) 7c on 6c 20 Cigarettes, red, surcharged "VEINTE CIGARRILLOS / VALOR 7 CENTAVOS" (JG57) (Gonzales 41)
30. Cigarette stamps of 1932 surcharged in black in two lines reading down
- a) 3½c on 3c 10 Cigarettes, red, surcharged "TEN CIGARETTES / 3½ CENTS" (JG57) (Gonzales 42)
 - b) 7c on 6c 20 Cigarettes, red, surcharged "TWENTY CIGARETTES / 7 CENTS" (JG57) (Gonzales 43)
31. Cigarette stamp of 1938 surcharged in black in two lines reading down "DIEZ Y SEIS CIGARRILLOS / VALOR 5-6/10 CENTAVOS"
- a) 5⁶/₁₀c on 4⁸/₁₀c 16 Cigarettes, red (JG57) (Gonzales 44)



32. 1939 Inscribed "SERIES OF 1939 / \$3.50 PER M." Imperforate
- a) 3½c 10 Cigarettes, red (Gonzales 45)
 - b) 7c 20 Cigarettes, red (Gonzales 46)
 - c) 35c 100 Cigarettes, red (JG57) (Gonzales 47)



33. Cigarette stamp of 1939 surcharged in black in two lines reading down "5 CIGARETTES / VALUE 2 CENTS"
- a) 2c 5 Cigarettes on 7c 20 Cigarettes, red (Gonzales 48)



34. Cigarette stamps of 1939 surcharged in black in one line reading down
- a) 4c on 3½c 10 Cigarettes, red, surcharged "VALUE 4 CENTS" (Gonzales 49)
 - b) 8c on 7c 20 Cigarettes, red, surcharged "VALUE 8 CENTS" (Gonzales 50)
 - c) 40c on 35c 100 Cigarettes, red, surcharged "VALUE 40 CENTS" (JG57) (Gonzales 51)



35. Cigarette stamps of 1939 surcharged in black in two lines reading horizontally
- a) 4c on 3½c 10 Cigarettes, red, surcharged "VALUE / 4c." (Gonzales 52)
 - b) 8c on 7c 20 Cigarettes, red, surcharged "VALUE / 8c." (Gonzales 53)



36. Cigarette stamps of 1939 surcharged in black in two lines reading up
- a) 4c on 3½c 10 Cigarettes, red, surcharged "TEN CIGARETTES / 4 CENTS" (Gonzales 54)
 - b) 8c on 7c 20 Cigarettes, red, surcharged "TWENTY CIGARETTES / 8 CENTS" (Gonzales 55)



37. Cigarette stamp of 1938 re-surcharged in black with bar obliterating original value and replacing with "VALUE 6-4/10 CENTS"
- a) 6¼c on 5⅙c on 4⅘c 16 Cigarettes, red, rouletted 7 (Gonzales 56)
 - b) 6¼c on 5⅙c on 4⅘c 16 Cigarettes, red, imperforate (Gonzales 56)

38. Cigarette stamps of 1939 surcharged in black in two lines reading down "50 CIGARETTES / VALUE 20 CENTS"
- a) 20c 50 Cigarettes on 7c 20 Cigarettes, red (JG57) (Gonzales 57)



39. 1941 Inscribed "SERIES OF 1941 / \$4 PER M." Imperforate
- a) 4c 10 Cigarettes, red (Gonzales 58)
 - b) 8c 20 Cigarettes, red (Gonzales 59)
 - c) 8c 20 Cigarettes, black (JG90. Need to see an example) (Gonzales Unl)
- Question: Does this stamp actually exist or is this the proof in black on buff paper?

40. 1941 Inscribed "SERIES OF 1941 / \$4 PER M." Imperforate
- a) 8c 20 Cigarettes, black (JG90) (Gonzales Unl)
- Comment: See note in American Revenuer, vol. 2, p. 74 (1948) regarding use of this and subsequent black stamps.



41. Cigarette stamps of 1941 surcharged in black in one line reading down
- a) 4½c on 4c 10 Cigarettes, red, surcharged "VALUE 4½ CENTS" (Gonzales 60)
 - b) 9c on 8c 20 Cigarettes, red, surcharged "VALUE 9 CENTS" (Gonzales 61)



42. Cigarette stamps of 1941 surcharged in black in two lines reading up
- a) 4½c on 4c 10 Cigarettes, red, surcharged "TEN CIGARETTES / 4½ CENTS" (JG57) (Gonzales 62)
 - b) 9c on 8c 20 Cigarettes, red, surcharged "TWENTY CIGARETTES / 9 CENTS" (Gonzales 63)



43. Cigarette stamp of 1939 surcharged in black in one line reading down "VALUE 10 CENTS"

- a) 10c on 7c 20 Cigarettes, red (Gonzales 64)



44. Cigarette stamps of 1941 surcharged in black in one line reading down

- a) 6½c on 4c 10 Cigarettes, red, surcharged "VALUE 6½ CENTS" (Gonzales 65)
 b) 13c on 8c 20 Cigarettes, red, surcharged "VALUE 13 CENTS" (Gonzales 66)

- 45.

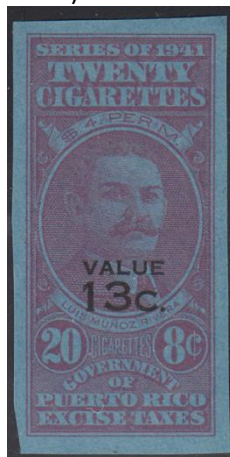
Cigarette stamp of 1938 re-surcharged in black with bar obliterating original value and replacing with "VALUE 10-2/5 CENTS"

- a) 10½c on 5¼c on 4⅘c 16 Cigarettes, red (JG57) (Gonzales 67)



46. Cigarette stamps of 1941 re-surcharged in black with bar obliterating original value reading up

- a) 6½c on 4½c on 4c 10 Cigarettes, red, surcharged "6½ CENTS" (JG57) (Gonzales 68)
 b) 13c on 9c on 8c 20 Cigarettes, red, surcharged "13 CENTS" (Gonzales 69)



47. Cigarette stamp of 1941 surcharged in black in two lines reading horizontally "VALUE / 13c."

- a) 13c on 8c 20 Cigarettes, red (Gonzales 70)



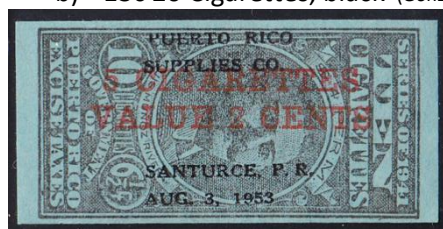
48. Cigarette stamp of 1939 re-surcharged in black with bar obliterating original value reading down "VALUE 65 CENTS"

- a) 65c on 40c on 35c 100 Cigarettes, red (Gonzales 71)



49. 1941 Inscribed "SERIES OF 1941 / \$4 PER M." in error, should be \$6.50 per M. Imperforate

- a) 6½c 10 Cigarettes, black (Gonzales 72)
- b) 13c 20 Cigarettes, black (Gonzales 73)



50. Cigarette stamp of 1941 surcharged in red in two lines reading up "5 CIGARETTES / VALUE 2 CENTS"
- a) 2c 5 Cigarettes on 6½c 10 Cigarettes, black (Gonzales 74)



51. 1943 Inscribed "SERIES OF 1943 / \$6.50 PER M." Imperforate
- a) 13c 20 Cigarettes, red (Gonzales 75)



52. Cigarette stamp of 1941 surcharged in red in one line reading up "VALUE 65 CENTS"
- a) 65c 100 Cigarettes on 6½c 10 Cigarettes, black (Gonzales 76)



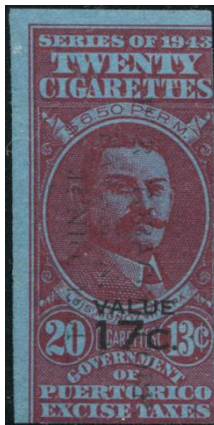
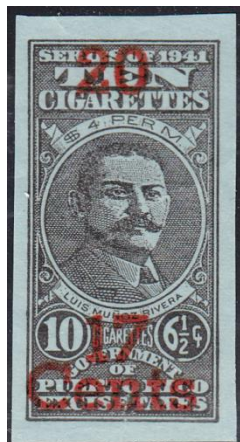
53. Cigarette stamp of 1943 surcharged in black in two lines reading horizontally "VALUE / 15c."
 a) 15c on 13c 20 Cigarettes, red (Gonzales 77)



54. 1947 Inscribed "SERIES OF 1947 / \$7.50 PER M." Imperforate
 a) 15c 20 Cigarettes, red, design about 22 x 41mm (Gonzales 78)
 b) 15c 20 Cigarettes, red, design about 21 x 40mm (Gonzales 79)



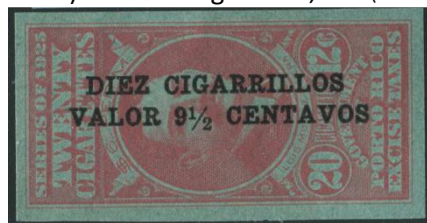
55. Cigarette stamp of 1941 surcharged in red in one line reading up "VALUE 45 CENTS"
 a) 45c 50 Cigarettes on 6½c 10 Cigarettes, black (Gonzales 80)
56. Cigarette stamp of 1941 surcharged in red in three lines reading horizontally "VALUE / 8½ / CENTS"
 a) 8½c on 6½c 10 Cigarettes, black (JG57) (Gonzales 81)



57. Cigarette stamp of 1941 surcharged in red in three lines reading horizontally “20 / 17 / Cents”
 a) 17c 20 Cigarettes on 6½c 10 Cigarettes, black (Gonzales 83)
58. Cigarette stamp of 1943 surcharged in black in two lines reading horizontally “VALUE / 17c.”
 a) 17c on 13c 20 Cigarettes, red (Gonzales 84)
59. Cigarette stamp of 1947 surcharged in black in two lines reading horizontally “VALUE / 17c.”
 a) 17c on 15c 20 Cigarettes, red (Gonzales 82)



60. 1951 Inscribed “SERIES OF 1951 / \$8.50 PER M.” Imperforate
 a) 17c 20 Cigarettes, red (Gonzales 85)



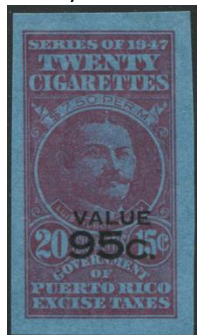
61. Cigarette stamp of 1925 surcharged in black in two lines reading down “DIEZ CIGARRILLOS / VALOR 9½ CENTAVOS”.
 a) 9½c on 12c 20 Cigarettes, red (Gonzales 86)



62. Cigarette stamp of 1947 surcharged in black in two lines reading horizontally "VALUE / 19c."
 a) 19c on 15c 20 Cigarettes, red (Gonzales 87)

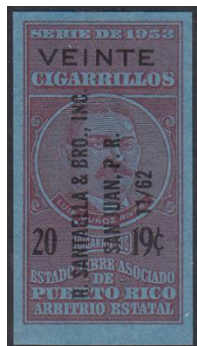


63. 1951 Inscribed "SERIES OF 1951 / \$9.50 PER M." Imperforate
 a) 19c 20 Cigarettes, red (Gonzales 88)

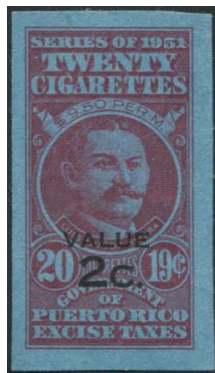


64. Cigarette stamp of 1947 surcharged in black in two lines reading horizontally "VALUE / 95c."
 a) 95c 100 Cigarettes on 15c 20 Cigarettes, red (Gonzales 89)

65. Inscribed with "SERIE DE" and year date, number of cigarettes and denomination typeset and "ESTADO LIBRE ASOCIADO DE PUERTO RICO ARRITRIO ESTATAL". Design about 21 x 40mm.



- 1953 Inscribed "SERIE DE 1953" Imperforate
 a) 19c 20 Cigarettes (Gonzales 90)



66. Cigarette stamp of 1951 surcharged in black in two lines reading horizontally "VALUE / 2c."
Used in conjunction with the 19c stamp to make up the new rate of 21c.
a) 2c on 19c makeup, red (Gonzales 91)



67. Cigarette stamp of 1941 surcharged in black in one line reading up "VALUE 10½ cts."
a) 10½c on 6½c 10 Cigarettes, black (Gonzales 92)



68. Cigarette stamp of 1941 surcharged in black in one line reading up "VALUE 21 CENTS."
a) 21c 20 Cigarettes on 6½c 10 Cigarettes, black (Gonzales 93)

69. Cigarette stamp of 1943 surcharged in black in one line reading horizontally "21c"
a) 21c on 13c 20 Cigarettes, red (JG90) (Gonzales Unl)



70. Cigarette stamp of 1947 surcharged in black in two lines reading horizontally "VALUE / 21c."
a) 21c on 15c 20 Cigarettes, red (Gonzales 94)



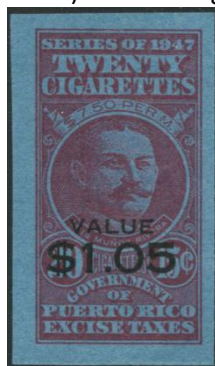
71. Cigarette stamp of 1951 surcharged in black in two lines reading horizontally "VALUE / 21c."
 a) 21c on 17c 20 Cigarettes, red (Gonzales 95)



72. Cigarette stamp of 1951 surcharged in black in two lines reading horizontally "VALUE / 21c."
 a) 21c on 19c 20 Cigarettes, red (Gonzales 96)



73. 1953 Inscribed "SERIES OF 1953" Imperforate
 a) 10½c 10 Cigarettes, red (Gonzales 97)
 b) 21c 20 Cigarettes, red (Gonzales 98)



74. Cigarette stamp of 1947 surcharged in black in two lines reading horizontally "VALUE / \$1.05"
 a) \$1.05 100 Cigarettes on 15c 20 Cigarettes, red (Gonzales 99)

75. Cigarette stamp of 1943 surcharged in black in one line reading horizontally "13c" in error.
a) (23c) on 13c 20 Cigarettes, red (JG90) (Gonzales Unl)



76. Cigarette stamp of 1951 surcharged in black in two lines reading horizontally "VALUE / 23c."
a) 23c on 19c 20 Cigarettes, red (Gonzales 100)



77. Cigarette stamp of 1951 surcharged in black in two lines reading horizontally "VALUE / 25c."
a) 25c on 19c 20 Cigarettes, red (Gonzales 101)



78. 1953 Inscribed "SERIES OF 1953" Imperforate
a) 27c 20 Cigarettes, red (JG57) (Gonzales 102)

79. Design about 14½ x 30mm for 10 Cigarettes and about 16 x 40mm for 20 Cigarettes.



- 1957 Inscribed "SERIE DE 1957" Imperforate
- a) 10½c 10 Cigarettes (Gonzales 103)
 - b) 21c 20 Cigarettes (Gonzales 104)

80. Design about 14½ x 30mm.



- 1957 Inscribed "SERIE DE 1957" Imperforate
- a) 10½c 10 Cigarettes (Gonzales 105)

81. Stamps printed on unwatermarked paper.

Comment: Robert Mason's 1990 update (JG90) of the Gonzales listing (JG57) lists the following denominations that have not been observed: 8½c 10 Cigarettes, 17c 20 Cigarettes, 22c 20 Cigarettes and 11½c 10 Cigarettes.



- 1965 Inscribed "SERIE DE 1957" Imperforate
- a) 19c 20 Cigarettes
 - b) 21c 20 Cigarettes
 - c) 23c 20 Cigarettes



82. 1966 Inscribed "SERIE DE 1957" Imperforate
a) 13c 10 Cigarettes
b) 26c 20 Cigarettes



83. 1967 Inscribed "SERIE DE 1957" Imperforate
a) 24c 20 Cigarettes



84. 1970-71 Inscribed "SERIE DE 1957" Imperforate
a) 14c 10 Cigarettes
b) 28c 20 Cigarettes



85. 1971 Inscribed "SERIE DE 1957" Imperforate
a) 15½c 10 Cigarettes
b) 31c 20 Cigarettes



86. 1974 Inscribed "SERIE DE 1957" Imperforate
 a) 20½c 10 Cigarettes
 b) 41c 20 Cigarettes

87. Inscribed "TRIBUTABLE" (inverted) at top and "TAXABLE" at bottom. Departamento de Hacienda logo surrounded by "DEPARTAMENTO DE HACIENDA / ESTADO LIBRE ASOCIADO DE PUERTO RICO" in center.



- 1976? Design 12½ x 30mm and 15 x 41mm Imperforate
 a) 20½c 10 Cigarettes, carmine, pink
 b) 41c 20 Cigarettes, carmine, pink



88. Cigarette stamps of 1976 surcharged in black with line obliterating original value
 a) 26½c on 20½c 10 Cigarettes, surcharged "26½c", carmine, pink
 b) 53c on 41c 20 Cigarettes, surcharged "53c", carmine, pink



89. ?

Imperforate

- a) 26½c 10 Cigarettes, narrow denomination, carmine, *pink*
 - 1) Wide denomination, carmine, *pink*
- b) 53c 20 Cigarettes, narrow denomination, carmine, *pink*
 - 1) Short, wide denomination, carmine, *pink*
 - 2) Tall, wide denomination, carmine, *pink*
 - 3) Tall, wide denomination, maroon, *pink*



90.

Cigarette stamps surcharged in black with line obliterating original value

- a) 31½c on 26½c 10 Cigarettes, surcharged "31 1/2c", carmine, *pink*
 - b) 63c on 53c 20 Cigarettes, surcharged "63c", carmine, *pink*
91. Cigarette stamp surcharged in black with line and 9¾ x 5mm block obliterating original value
- a) 63c on 53c 20 Cigarettes, surcharged "63c", carmine, *pink*
92. Cigarette stamp surcharged in black with "63c" obliterating original value
- b) 63c on 53c 20 Cigarettes, surcharged "63c", carmine, *pink*



93. ? Imperforate

- a) 31½c 10 Cigarettes, narrow denomination, carmine, *pink*
 - 1) Short, wide denomination, carmine, *pink*
- b) 63c 20 Cigarettes, narrow denomination, carmine, *pink*
 - 1) Narrow denomination, red, *pink*
 - 2) Short, wide denomination, carmine, *pink*
 - 3) Tall, wide denomination, carmine, *pink*



94. ? Imperforate

- a) 10 Cigarettes, olive, *white*



95. ? Imperforate

- a) 20 Cigarettes, red, *pink*
- b) 20 Cigarettes, maroon, *white*



96. ? Design 15 x 39mm
a) 20 Cigarettes, plum, *white*
b) 20 Cigarettes, dark green, *green* (shades)

Imperforate



97. ? Design 15 x 41½mm
a) 20 Cigarettes, green, *gold*
b) 20 Cigarettes, black, *gold*

Imperforate

E. Cigarettes, Domestic, pre-printed on cigarette pack

The following stamps were pre-printed on the bottom panel of a pack of cigarettes. While the number of varieties has been reported to be innumerable, observed examples appear to be rather consistent. Minor differences in design size have been observed and the listings have been broken down by these differences.

1. Inscribed "TRIBUTABLE" (inverted) at top and "TAXABLE" at bottom. Departamento de Hacienda logo surrounded by "DEPARTAMENTO DE HACIENDA / ESTADO LIBRE ASOCIADO DE PUERTO RICO" in center.



? Design 17 x 33½

- a) 31½c 10 Cigarettes, red text, pink, *white*
- b) 31½c 10 Cigarettes, red-text, pink and red border, *white*
- c) 31½c 10 Cigarettes, dark green, *blue-green*
- d) 31½c 10 Cigarettes, dark green, *green*
- e) 31½c 10 Cigarettes, white drop-out and olive, *white*



- ? Design 19 x 44, internal die cut
- 63c 20 Cigarettes, red text, pink, *white*
 - 63c 20 Cigarettes, red-text, pink and red border, *white*
 - 63c 20 Cigarettes, gold, *white*
 - 63c 20 Cigarettes, dark green, *blue-green*
 - 63c 20 Cigarettes, olive, *white*
 - 63c 20 Cigarettes, red-violet, *white*
 - 63c 20 Cigarettes, dark green, *white*
 - 63c 20 Cigarettes, dark blue, *white*



- ? Design 17 x 33½
- 10 Cigarettes, dark green, *blue-green*
 - 10 Cigarettes, white drop-out and green (shades), *white*
 - 10 Cigarettes, red and pink, *red*



4. ? Design 19 x 34
a) 10 Cigarettes, gold and red, *white*(different triangle sizes)
b) 10 Cigarettes, gold, *white*



5. ? Design 15 x 35
a) 10 Cigarettes, gold, *bright red*



6. ? Design 17½ x 43, internal die cut
a) 20 Cigarettes, green, *white*

7.



?

Design 18 x 43½

- a) 20 Cigarettes, gold and red, *white*(different triangle sizes)
- b) 20 Cigarettes, gold, *deep red*
- c) 20 Cigarettes, gold and deep blue, *white*
- d) 20 Cigarettes, gold and blue, *white*
- e) 20 Cigarettes, gold, *black*
- f) 20 Cigarettes, black and gold, *white*

8.



?

Design 19 x 44

- a) 20 Cigarettes, gold, *blue-green*
- b) 20 Cigarettes, gold, *red*
- c) 20 Cigarettes, gold and red and deep blue, *white*
- d) 20 Cigarettes, gold, *bright blue*
- e) 20 Cigarettes, brown, *gold*
- f) 20 Cigarettes, dark green, *green*
- g) 20 Cigarettes, dull gold, *white*
- h) 20 Cigarettes, gold, *white*
- i) 20 Cigarettes, green, *white*

9.



?

Design 19 x 44, internal die cut

- a) 20 Cigarettes, red, *pink*
- b) 20 Cigarettes, gold, *green*
- c) 20 Cigarettes, dark green, *blue-green*
- d) 20 Cigarettes, red-violet, *white*
- e) 20 Cigarettes, dark green, *white*
- f) 20 Cigarettes, blue, *white*



10.

- ? Design 20 x 42½, internal die cut
- a) 20 Cigarettes, deep blue and gold, white



F. Cigarettes, For Export

1. Stamps inscribed "GOVERNMENT OF PORTO RICO". 124 x 22mm. Overprinted "FOR EXPORT" in red.



- ? Offset, unwatermarked Rouletted 6¼
a) 100 black, yellow

G. Cigarette Enclosures, Tax Exempt

Comment: There are a large variety of enclosures that exist for tax-exempt cigarettes. However, only those that can be directly attributed to Puerto Rico have been listed.

1. Stamp inscribed "MADE IN / U. S. A. / TAX-EXEMPT / FOR USE / OUTSIDE U. S.".



- ? Offset Imperforate
a) Black, American Tobacco Company

- H. Guarantee Stamps for Cigars Manufactured in Porto Rico with Tobacco Produced in Porto Rico
1. Stamps inscribed "GOVERNMENT OF PORTO RICO / GUARANTEE STAMP". 53 x 31mm. Surcharged "One Cent" in red reading up.



1918? Offset, unwatermarked

Rouletted 7

Comment: Additional paper colors may exist.

- a) 1c on black

2. Stamps inscribed "GOVERNMENT OF PORTO RICO / GUARANTEE STAMP". 117 x 36mm.



1918? Offset, unwatermarked

Rouletted 7

Comment: Additional paper colors may exist.

- a) 1/2c black

- I. Guarantee Stamps for Cigars Manufactured in Porto Rico with Porto Rican and other Tobaccos
 - 1. Stamps inscribed "GOVERNMENT OF PORTO RICO / GUARANTEE STAMP". 53 x 31mm.



1918? Offset, unwatermarked Rouletted 7
Comment: Additional paper colors may exist.

- a) black, purple

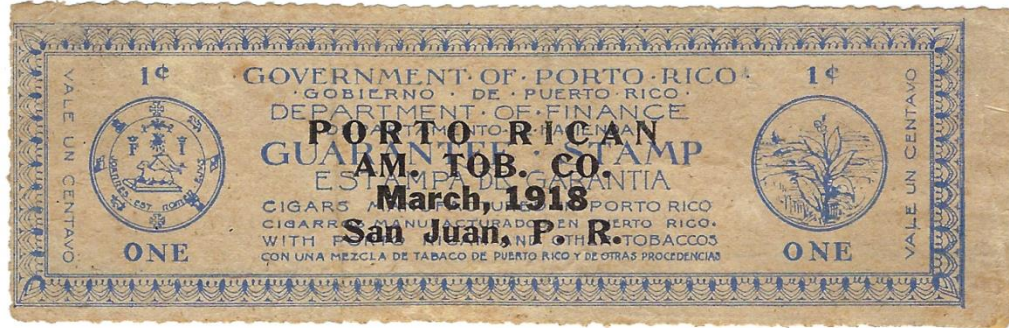
- 2. Stamps inscribed "GOVERNMENT OF PORTO RICO / GUARANTEE STAMP". 53 x 31mm. Surcharged "One Cent" in red reading up.



1918? Offset, unwatermarked Rouletted 7
Comment: Additional paper colors may exist.

- a) 1c on black, purple
- b) 1c on black, gray

3. Stamps inscribed "GOVERNMENT OF PORTO RICO / GUARANTEE STAMP".



1918? Offset, unwatermarked

Rouletted 7

Comment: Additional paper colors may exist.

- a) 1/2c black, gray, 117 x 36mm
- b) 1/2c black, buff, 117 x 36mm
- c) 1/2c black, tan, 117 x 36mm
- d) 1c blue violet, buff, 124 x 37mm

4. Stamps inscribed "GOVERNMENT OF PORTO RICO / GUARANTEE STAMP". 69 x 21mm.



1924? Offset, unwatermarked

Rouletted 7

Comment: Additional paper colors may exist

- a) black, blue
- b) black, gray
- c) black, white

J. Prepared Smoking and Fine-Cut Chewing Tobacco

Comment: It is likely that 1, 2, 3, 4, 8 and 16 ounce denominations exist for all issues.

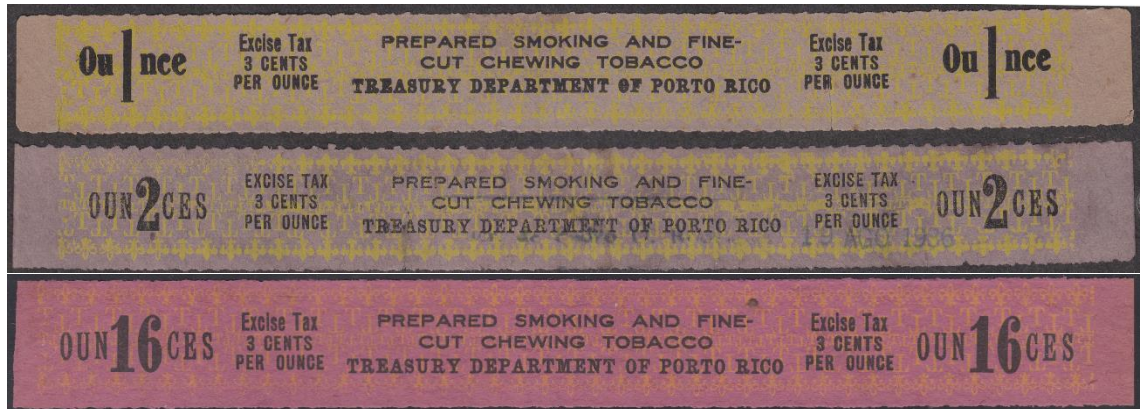
1. Stamps inscribed "PREPARED SMOKING AND FINE- / CUT CHEWING TOBACCO / TREASURY DEPARTMENT OF PORTO RICO". 69 x 16mm.



? Offset, unwatermarked Rouletted 7

Comment: Additional values may exist

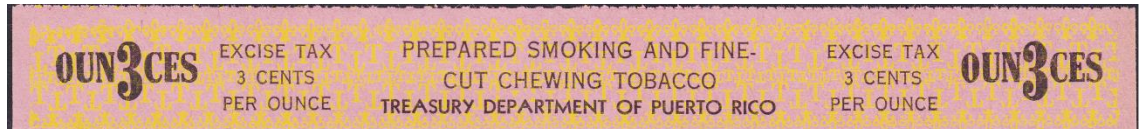
- a) 3c, 1 Ounce black, red and green, *yellow*
 - b) 6c, 2 Ounces black, red and green, *yellow*
 - c) 9c, 3 Ounces black, red and green, *yellow*
 - d) 12c, 4 Ounces black, red and green, *yellow*
 - e) 24c, 8 Ounces black, red and green, *yellow* (ECC, Need to see an example)
 - f) 48c, 16 Ounces black, red and green, *yellow* (ECC, Need to see an example)
2. Stamps inscribed "PREPARED SMOKING AND FINE- / CUT CHEWING TOBACCO / TREASURY DEPARTMENT OF PORTO RICO".



? Offset, unwatermarked Rouletted 7

Comment: Additional values may exist.

- a) 1 Ounce black and yellow, *brown*
 - b) 2 Ounces black and yellow, *violet*
 - c) 16 Ounces black and yellow, *red-violet*
3. Stamps inscribed "PREPARED SMOKING AND FINE- / CUT CHEWING TOBACCO / TREASURY DEPARTMENT OF PUERTO RICO". Narrow numerals < 5mm wide.

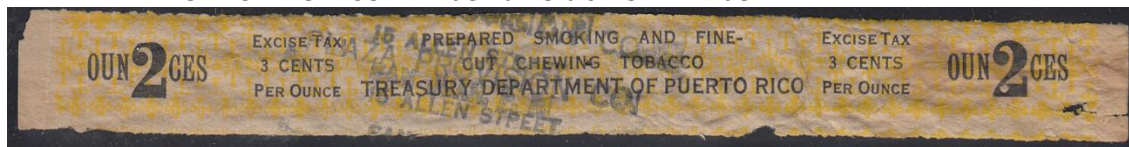


? Offset, unwatermarked Rouletted 7

Comment: Additional values may exist

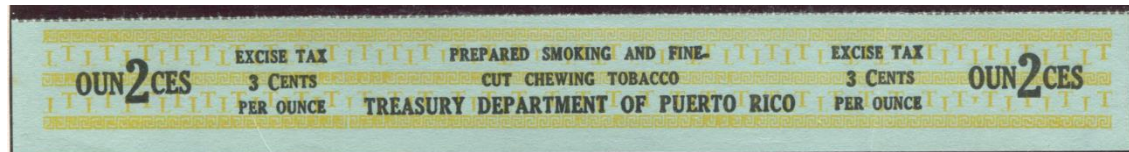
- a) 2 Ounces black and yellow, *gray*
- b) 3 Ounces black and yellow, *salmon*
- c) 8 Ounces black and yellow, *pink*

4. Stamps inscribed "PREPARED SMOKING AND FINE- / CUT CHEWING TOBACCO / TREASURY DEPARTMENT OF PUERTO RICO". Wide numerals > 5mm wide.



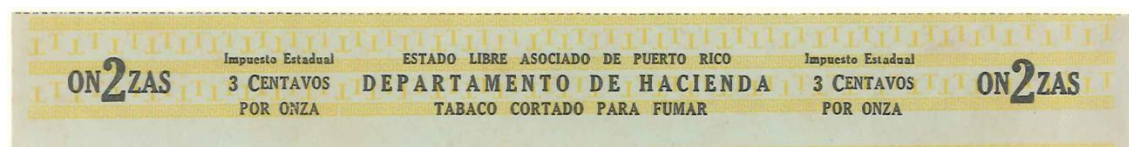
- ? Offset, unwatermarked Rouletted 7
 Comment: Additional values may exist
 a) 2 Ounces black and yellow, gray

5. Stamps inscribed "PREPARED SMOKING AND FINE- / CUT CHEWING TOBACCO / TREASURY DEPARTMENT OF PUERTO RICO". Small numerals.



- ? Offset, unwatermarked Rouletted 7
 Comment: Additional values may exist
 a) 2 Ounces black, gray

6. Stamps inscribed "ESTADO LIBRE ASOCIADO DE PUERTO RICO / DEPARTAMENTO DE HACIENDA / TABACO CORTADO PARA FUMAR". Small numerals.



- 1955? Offset, unwatermarked Rouletted 7
 Comment: Additional values may exist
 a) 1 Onza black, blue (ECC, Need to see an example)
 b) 2 Onzas black, gray

7. 1 Onza stamp surcharged "NET CONTENTS / 1¼ OUNCES" obliterating bars covering the original weight.

- ? Offset, unwatermarked Rouletted 7
 a) 1¼ Ounces on 1 Onzas black, blue (ECC, Need to see an example)

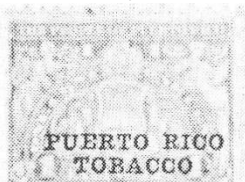
K. Puerto Rico Tobacco

1. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Overprinted "PUERTO RICO / TOBACCO", lines 22 x 2mm and 15 x 2mm.



- ? Engraved, double line watermarked USIR Rouletted 7
- a) 5c pale brown (*ECC, Need to see an example*)

2. Stamps inscribed "THE PEOPLE OF PUERTO RICO / EXCISE TAX". Overprinted "PUERTO RICO / TOBACCO", lines 22 x 2mm and 15 x 2mm.



- ? Engraved, unwatermarked Perforated 11
- a) 1c pale blue (*TAR9611*)

3. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "PUERTO RICO TOBACCO", 28 x 2½mm. Typeset control numbers.



- ? Engraved Perforated 11
- a) 1c blue green (*Bobo1968, ECC, Need to see an example*)
 - b) 5c olive yellow (*Bobo1968, ECC, Need to see an example*)
 - c) 10c orange (*Bobo1968, ECC, Need to see an example*)
 - d) 25c red violet (*Bobo1968, ECC, Need to see an example*)
 - e) 50c yellow (*Bobo1968, ECC, Need to see an example*)
 - f) \$1 brown (*Bobo1968, ECC, Need to see an example*)
 - g) \$3 violet (*Bobo1968, ECC, Need to see an example*)
 - h) \$5 blue (*Bobo1968, ECC, Need to see an example*)
 - i) \$10 green (*Bobo1968, ECC, Need to see an example*)
 - j) \$50 red (*Bobo1968, ECC, Need to see an example*)
 - k) \$200 dark yellow (*Bobo1968, ECC, Need to see an example*)

III. Alcohol

A. Alcohol

Question: It is possible that 1/4 bottle and 1 bottle denominations also exist. Can anyone confirm their existence?

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / BOTTLE STAMP" and "INTERNAL REVENUE / TAX PAID ALCOHOL". Overprinted "(1) ONE BOTTLE"



? ? ? x?

Rouletted 7 horizontally

- a) pink

B. Beer

Question: The stamps of this nature cover "Bottles". Can anyone define "bottle?"

Question: It is possible that 1/4 bottle and 1 bottle denominations also exist. Can anyone confirm their existence?

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / BOTTLE STAMP" and "INTERNAL REVENUE / TAX PAID BEER". Overprinted "1/2 ONE HALF BOTTLE" on left and "ONE HALF BOTTLE" on right, serif letters.



1934? ?, double line watermarked USIR

Rouletted 7 horizontally

- a) blue

2. Stamps inscribed "THE PEOPLE OF PUERTO RICO / BOTTLE STAMP" and "INTERNAL REVENUE / TAX PAID BEER". Overprinted "1/2 ONE HALF BOTTLE" on left and "ONE HALF BOTTLE" on right, san-serif letters.



1934? ?, double line watermarked USIR

Imperforate

- a) blue

C. Distilled Spirits

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / BOTTLE STAMP" and "INTERNAL REVENUE / TAX PAID SPIRITS". Surcharged in black sans-serif typeface.



- 1934? Engraved, double line watermarked USIR Rouletted 7 horizontally
- a) ¼ bottle yellow
 - b) ½ bottle yellow
 - c) 1 bottle yellow

2. Stamps inscribed "THE PEOPLE OF PUERTO RICO / BOTTLE STAMP" and "INTERNAL REVENUE / TAX PAID SPIRITS". Surcharged in black serif typeface.



- 1934? Engraved, double line watermarked USIR Rouletted 7 horizontally
- a) 1 bottle yellow

3. Stamps inscribed "THE PEOPLE OF PUERTO RICO / BOTTLE STAMP" and "INTERNAL REVENUE / TAX PAID SPIRITS" and "LESS / THAN / ½ / PINT" at sides. 86 x14mm.



- 1938 Engraved, double line watermarked USIR Rouletted 7 horizontally
- a) Less than ½ pint, yellow

4. Stamps inscribed "THE PEOPLE OF PUERTO RICO / BOTTLE STAMP" and "INTERNAL REVENUE / TAX PAID SPIRITS". Surcharged in black. 148 x16mm.

Question: Can anyone confirm the ½ gallon size?



- 1938 Engraved, double line watermarked USIR Rouletted 7 horizontally
- a) ½ pint, yellow
 - b) ¾ pint, yellow
 - c) 1 pint, yellow
 - d) ¾ quart, yellow
 - e) 1 quart, yellow
 - f) ½ gallon, yellow (Need to see an example)
 - g) 1 gallon, yellow

5. Cigar stamps bisected and surcharged in red with volume and “ESPIRITUS DESTILADOS / IMPUESTOS SOBRE EXISTENCIAS / LEY 438 1946”.

10 Cigarros stamp inscribed “No más de \$10 por millar”
 20 Cigarros stamp inscribed “Entre \$10 y \$20 por millar”



1946 Lithographed, Unwatermarked Rouletted 6¾ horizontally

- ½ pint on left half of 20 Cigarros, green
 - ½ pint on right half of 20 Cigarros, green
 - ⅔ pint on left half of 10 Cigarros, light blue-green
 - ⅔ pint on left half of 10 Cigarros, gray-green
 - ⅔ pint on left half of 10 Cigarros, gray
 - ⅔ pint on right half of 10 Cigarros, light blue-green
 - ⅔ pint on right half of 10 Cigarros, gray-green
 - ⅔ pint on right half of 10 Cigarros, gray
 - Double overprint, one inverted, gray
 - ¾ quart on right half of 20 Cigarros, gray
6. Stamps inscribed “THE PEOPLE OF PUERTO RICO / BOTTLE STAMP” and “INTERNAL REVENUE / TAX PAID SPIRITS”. Surcharged in black. “4-3-8” overprinted left to right in red by BEP.



1945 Engraved, double line watermarked USIR Rouletted 7 horizontally

- ½ pint, yellow
 - ⅔ pint, yellow
 - 1 pint, yellow (Need to see an example)
 - ¾ quart, yellow
 - 1 gallon, yellow (ECC, Need to see an example)
7. “4-3-8” overprinted locally.



1945 Engraved, double line watermarked USIR Rouletted 7 horizontally

- ⅔ pint, left to right, yellow
- ⅔ pint, right to left, yellow (Need to see an example)
- 1 pint, right to left, yellow
- 1 quart, left to right, yellow
- ½ gallon, right to left, yellow
- 1 gallon, right to left, yellow

8. Stamps inscribed “THE PEOPLE OF PUERTO RICO / BOTTLE STAMP” and “INTERNAL REVENUE / TAX PAID SPIRITS”. Denomination part of design. 86 x14mm.

1949 Engraved, double line watermarked USIR Rouletted 7 horizontally
 a) Less than ½ pint, violet (ECC, Need to see an example)

9. Stamps inscribed “THE PEOPLE OF PUERTO RICO / BOTTLE STAMP” and “INTERNAL REVENUE / TAX PAID SPIRITS”. Surcharged in black. 149 x16mm.



1949 Engraved, double line watermarked USIR Rouletted 7 horizontally
 a) ½ pint, violet
 b) ⅔ pint, violet
 c) 1 pint, violet (ECC, Need to see an example)
 d) ⅘ quart, violet
 e) 1 quart, violet
 f) ½ gallon, violet
 g) 1 gallon, violet (ECC, Need to see an example)

10. Stamps inscribed “ESTADO LIBRE ASOCIADO DE PUERTO RICO / SELLO DE IDENTIFICACIÓN” and “RENTAS INTERNAS / IMPUESTO PAGADO ESPÍRITUS DESTILADOS” and “MENOS / DE / ½ / PINTA” at sides.

Comment: Watermarks may be very difficult to see, especially on used examples.

Comment: Examples exist that have been trimmed, making it difficult to determine proper identification. Comparison with examples that have not been trimmed will aid in proper identification.



1953 Engraved, double line watermarked USIR, design 86mm Rouletted 7 horizontally
 a) Menos de ½ pinta, light violet



11. ? Engraved, double line watermarked USIR, design 87½mm Rouletted 7 horizontally

a) Menos de ½ pinta, light purple

12. ? Offset, unwatermarked, design 87¼mm Rouletted 7 horizontally

a) Menos de ½ pinta, light purple

13. ? Offset(?), unwatermarked(?), design 87mm(?) Imperforate

a) Menos de ½ pinta, light purple

14. Stamps inscribed “ESTADO LIBRE ASOCIADO DE PUERTO RICO / SELLO DE IDENTIFICACIÓN” and “RENTAS INTERNAS / IMPUESTO PAGADO ESPÍRITUS DESTILADOS”. Surcharged in black.



- 1952 Engraved, double line watermarked USIR, design 150mm
Rouletted 7 horizontally

Comment: Additional values may exist

- a) ½ pinta, violet
 - b) ⅔ pinta, violet
 - c) ¾ cuarto, violet
 - d) 1 cuarto, violet
15. 1971? Engraved, unwatermarked, design 153mm Imperforate
Comment: It is likely that many additional values exist.
Comment: Watermarked examples may exist. Need to see an example.
- a) ¾ pinta, violet
 - b) ¾ cuarto, violet

16. Stamps inscribed “ESTADO LIBRE ASOCIADO DE PUERTO RICO / SELLO DE IDENTIFICACIÓN” and “RENTAS INTERNAS / IMPUESTO PAGADO ESPÍRITUS DESTILADOS”. Without denomination. Examples known with red control number with first two digits representing year of use.



- ? Engraved, unwatermarked, design 150mm Imperforate
a) violet

17. Stamps inscribed “ESTADO LIBRE ASOCIADO DE PUERTO RICO / SELLO DE IDENTIFICACIÓN” and “RENTAS INTERNAS / IMPUESTO PAGADO ESPÍRITUS DESTILADOS”. Without denomination.



- ? Offset, unwatermarked, design 87½mm Imperforate
a) violet

18. Stamps inscribed “ESTADO LIBRE ASOCIADO DE PUERTO RICO / SELLO DE IDENTIFICACIÓN” and “RENTAS INTERNAS / IMPUESTO PAGADO ESPÍRITUS DESTILADOS”. Without denomination. Red control number with first two digits representing year of use.



- 1981? Offset, unwatermarked Imperforate
a) violet

19. Comment: Distilleries have begun to print and use their own “stamps” to signify the payment of the tax. Additional, albeit extensive, research is needed to appropriately list the examples. Perhaps a listing by distillery will be the most effective.



D. Wine

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / BOTTLE STAMP" and "INTERNAL REVENUE / TAX PAID WINE". Surcharged in black.

Question: Can anyone confirm their existence?



1934 Engraved, double line watermarked USIR Rouletted 7 horizontally

- a) ¼ bottle green
- b) ½ bottle green
- c) 1 bottle green

2. Stamps inscribed "THE PEOPLE OF PUERTO RICO / BOTTLE STAMP" and "INTERNAL REVENUE / TAX PAID WINE" and "LESS / THAN / ½ / PINT" at sides. 86 x14mm.



1937 Engraved, double line watermarked USIR Rouletted 7 horizontally

- a) Less than ½ pint, green

3. Stamps inscribed "THE PEOPLE OF PUERTO RICO / BOTTLE STAMP" and "INTERNAL REVENUE / TAX PAID WINE". Surcharged in black. 146½-148 x16mm.



1937 Engraved, double line watermarked USIR Rouletted 7 horizontally

- a) ½ pint, green
- b) ⅔ pint, green
- c) 1 pint, green
- d) ¾ quart, green
- e) ⅔ quart, green
- f) 1 quart, green
- g) ½ gallon, green
- h) 1 gallon, green

4. ½ pint stamp of 1934 surcharged “ $\frac{4}{5}$ PINTA” in red with obliterating bars covering the original value.



- ? Engraved, double line watermarked USIR Rouletted 7 horizontally
- a) $\frac{4}{5}$ pinta on ½ pint, green
 - b) $\frac{4}{5}$ pinta on ½ pint, inverted, green
5. Stamps inscribed “ESTADO LIBRE ASOCIADO DE PUERTO RICO / SELLO DE IDENTIFICACIÓN” and “RENTAS INTERNAS / IMPUESTO PAGADO VINOS”. Surcharged in black.



1952 Engraved, double line watermarked USIR, design 150mm

Rouletted 7 horizontally

Question: Ron Lesher states that the stamps were first issued in 1965. Can anyone confirm the 1952 issue date?

Question: Other denominations may exist, including ½ pinta, 1 pinta and 1 galon. Can anyone confirm?

Comment: Unwatermarked examples may exist. Need to see an example.

- a) $\frac{4}{5}$ pinta, green
 - b) $\frac{3}{4}$ cuarto, green
 - c) $\frac{4}{5}$ cuarto, green
 - d) 1 cuarto, green
6. ? Engraved, double line watermarked USIR, design 153mm

Imperforate

Comment: It is likely that many additional values exist.



- a) $\frac{4}{5}$ cuarto, green
7. ? Engraved, unwatermarked, design 153mm Imperforate

Comment: It is likely that many additional values exist.

- a) $\frac{3}{4}$ cuarto, green
- b) ½ galon, green

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