

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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IV. Tobacco Products for Export to the United States

Note: The Springer catalog numbers are being used to designate the base stamp. Varieties of "PORTO RICO" overprints are listed under that base stamp number. This includes surcharges except in the case where the surcharge type does not match any Springer number. For those situations, an approximation of the Springer number is used and noted in the listing. As much as possible, illustrations are used to clarify the listings.

It goes without saying that the U.S. Tax Paid stamps are highly complex on their own, especially the issues prior to the series of 1910. The Puerto Rico overprints add exponentially to the complexity.

In order to make the listings as flexible as possible to include new varieties as they come to light, the catalog numbers that follow are broken down as follows:

<Base Springer number><Dash><Overprint orientation> - <Type> - <Color> - <Length> - <Additional Varieties>

<Overprint orientation> has the following definitions:

- A. Reading up*
- B. Reading down*
- C. Horizontal, upright*
- D. Horizontal, inverted*
- E. Diagonal, reading up, inverted*
- F. One reading up, one reading down*

<Overprint type> has the following definitions:

- A. Printed "PORTO RICO"*
- B. Hand-stamped "PORTO RICO"*
- C. Hand-stamped "P. R."*

<Overprint color> has the following definitions:

- A. black*
- B. red*
- C. purple, violet or dark violet*
- D. red-orange or orange*
- E. magenta*

"PORTO RICO" overprints appear in the following general lengths

- a. approximately 29mm*
- b. approximately 30mm*
- c. approximately 31mm*
- d. approximately 32mm*
- e. approximately 24mm*
- f. approximately 25mm*

Additional varieties can include

- *double overprint*
- *surcharge type*

The catalog numbers used for the Cigar, Small Cigar and Cigarette stamps

Following the listings for the "PORTO RICO" overprints, stamps without the "PORTO RICO" overprint but having a cancel from a Puerto Rican entity are listed. These listings represent products exported from Puerto Rico to the United States and paying United States taxes. It is unknown whether the taxes paid were credited back to the Puerto Rican treasury.

A. Cigars Exported to the United States

Comment: Chabot lists these as "Domestically Exported Cigar Stamps" with the explanation

"These stamps were used to indicate that a tax equal to the federal cigar stamp tax has been paid and that the cigars were to be exported from Puerto Rico to the United States proper. Except where noted, all of the stamps of this issue are United States cigar stamps overprinted "PORTO RICO". All of these stamps were engraved by the U.S. Bureau of Engraving and Printing. The overprints exist as both machine printed (by the Bureau) and rubber stamped (locally)."

SERIES OF 1898

Inscribed "SERIES OF 1898". Dark blue paper



TC159 100 black

TC159-CCC

Overprint horizontal upright, handstamp, violet

SERIES OF 1901

Inscribed "SERIES OF 1901".

A. Dark blue paper B. Pale green paper C. Light blue paper

a. Rouletted 5¼ b. Hyphen-hole 7



TC165Aa 25 black, dark blue

Rouletted 5¼

TC165Aa-CCC

Overprint horizontal upright, handstamp, violet

TC165Ab 25 black, dark blue

Hyphen-hole 7

TC165Ab-CABc

Overprint horizontal upright, printed, red, 31mm

TC166Aa 50 black, dark blue

Rouletted 5¼

TC166Aa-CADd

Overprint horizontal upright, printed, orange, 32mm

TC166Ab 50 black, dark blue

Hyphen-hole 7

TC166Ab-CABa

Overprint horizontal upright, printed, red, 29mm

TC166Ab-CABc

Overprint horizontal upright, printed, red, 31mm

TC166Ab-CACa

Overprint horizontal upright, printed, purple, 29mm

TC167Ab 100 black, dark blue

Hyphen-hole 7

TC167Ab-CABc

Overprint horizontal upright, printed, red, 31mm

TC165Ca	25 black, <i>light blue</i>	Rouletted 5¾
TC165Ca-CABa	Overprint horizontal upright, printed, red, 29mm	
TC165Ca-CABc	Overprint horizontal upright, printed, red, 31mm	
TC165Cb	25 black, <i>light blue</i>	Hyphen-hole 7
TC165Cb-CACc	Overprint horizontal upright, printed, purple, 31mm	
TC166Ca	50 black, <i>light blue</i>	Rouletted 5¾
TC166Ca-CABc	Overprint horizontal upright, printed, red, 31mm	
TC166Cb	50 black, <i>light blue</i>	Hyphen-hole 7
TC166Cb-CABa	Overprint horizontal upright, printed, red, 29mm	
TC167Cb	100 black, <i>light blue</i>	Hyphen-hole 7
TC167Cb-CABa	Overprint horizontal upright, printed, red, 29mm	

D. Bright blue paper, Rouletted 7

TC164D	13 black, <i>bright blue</i>	Rouletted 7
TC164D-CABa	Overprint horizontal upright, printed, red, 29mm	
TC165D	25 black, <i>bright blue</i>	Rouletted 7
TC165D-CABa	Overprint horizontal upright, printed, red, 29mm	
TC166D	50 black, <i>bright blue</i>	Rouletted 7
TC166D-CABa	Overprint horizontal upright, printed, red, 29mm	

SERIES OF 1910

Inscribed 'SERIES OF 1910 / \$3. PER M'.

a. Hyphen-hole 7 b. Rouletted 3½



TC171a	5 red (<i>Chabot CU2, CU3</i>)	Hyphen-hole 7
TC171a-AAa	Overprint reading up, printed, black, 29mm	
TC171a-BAAa	Overprint reading down, printed, black, 29mm	
TC171a-BAAb	Overprint reading down, printed, black, 30mm	

Handstamped overprint PORTO RICO



TC171a 5 red
TC171a -BBCe

Hyphen-hole 7

Overprint reading down, handstamped, violet, 3½ x 24mm



TC172a 10 red (*Chabot CU4, CU5*)

Hyphen-hole 7

TC172a-AAAa

Overprint reading up, printed, black, 29mm

TC172a-AAAb

Overprint reading up, printed, black, 30mm

TC172a-BAAa

Overprint reading down, printed, black, 29mm

TC172a-BAAb

Overprint reading down, printed, black, 30mm

TC172a-FAAb

Overprint reading up and down, printed, black

TC172b 10 red (*Chabot CU5*)

Rouletted 3½

TC172b-BAAa

Overprint reading down, printed, black, 30mm



TC172c 10 orange red

Hyphen-hole 7

TC172c-AAAa

Overprint reading up, printed, black, 29mm

TC172c-AAAb

Overprint reading up, printed, black, 30mm

TC172c-BAAa

Overprint reading down, printed, black, 29mm

TC172c-BAAb

Overprint reading down, printed, black, 30mm



TC174a 13 black

Hyphen-hole 7

TC174a-CAAc

Overprint horizontal upright, printed, red, 31mm

TC174a-CAAc

Overprint horizontal inverted, printed, red, 31mm



TC175a 25 black (Chabot CU6)

Hyphen-hole 7

TC175a-CABa

Overprint horizontal upright, printed, red, 29mm

TC175a-DABa

Overprint horizontal inverted, printed, red, 29mm



TC176a 50 black (Chabot CU7)

Hyphen-hole 7

TC176a-CABa

Overprint horizontal upright, printed, red, 29mm

TC176a-DABa

Overprint horizontal inverted, printed, red, 29mm

TC176a-DABc

Overprint horizontal inverted, printed, red, 31mm

TC176a-CBBc

Overprint horizontal upright, handstamped (?), red, 4 x 31mm

SERIES OF 1916

Inscribed "SERIES OF 1916 / \$3. PER M".

a. Hyphen-hole 7 b. Rouletted 3½



- | | | |
|--------------------|--------------------------------|---------------------------------------------------|
| TC183b | 25 black | Rouletted 3½ |
| TC183b-CABa | | Overprint horizontal upright, printed, red, 29mm |
| TC184a | 50 black (<i>Chabot CU8</i>) | Hyphen-hole 7 |
| TC184a-CABa | | Overprint horizontal upright, printed, red, 29mm |
| TC184a-DABa | | Overprint horizontal inverted, printed, red, 29mm |
| TC184b | 50 black (<i>Chabot CU8</i>) | Rouletted 3½ |
| TC184b-CABa | | Overprint horizontal upright, printed, red, 29mm |
| TC184b-DABa | | Overprint horizontal inverted, printed, red, 29mm |

1917 PROVISIONALS

CLASS A

Magenta handstamped surcharge "CLASS A" on Series of 1910.

TC190 10 red, surcharge reading down (*Chabot CU10*) Rouletted 3½
TC190-BAA Overprint reading down, printed, black

Magenta handstamped surcharge "Class A Act 1917" on Series of 1910.



TC199 10 red, surcharge reading up Rouletted 3½
TC199-AAAa Overprint reading up, printed, black, 29mm

Handstamped surcharge "CLASS A – ACT OF 1917" in red on Series of 1916.

TC200 100 black (*Chabot CU14*) ?
TC200-CAB Overprint horizontal upright, printed, red

Black printed surcharge in two lines "CLASS A / ACT OF 1917" on Series of 1910.



TC205 10 red, surcharge reading up (*Chabot CU9*) Rouletted 3½

TC205-AAAa Overprint reading up, printed, black, 29mm

TC205-AAAc Overprint reading up, printed, black, 31mm

TC205 10 red, surcharge reading down Rouletted 3½

TC205-BAAa Overprint reading down, printed, black, 29mm

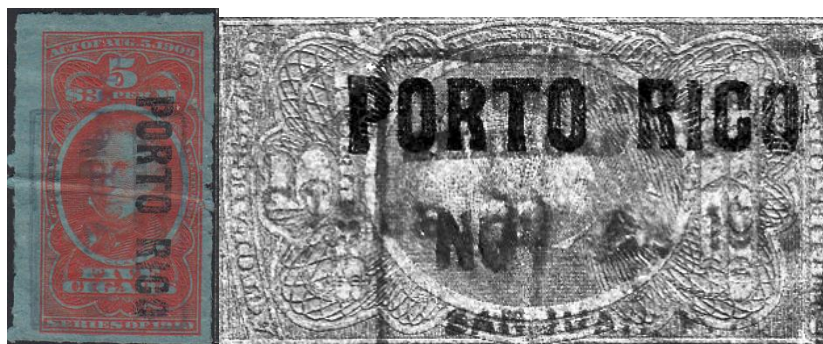
CLASS B

Black handstamped surcharge "Class B" on Series of 1910.



TC217b 5 red, surcharge reading up Rouletted 3½

TC217-AAA Overprint reading up, printed, black, 29mm



TC217c 5 orange red, surcharge reading down Hyphen-hole 7

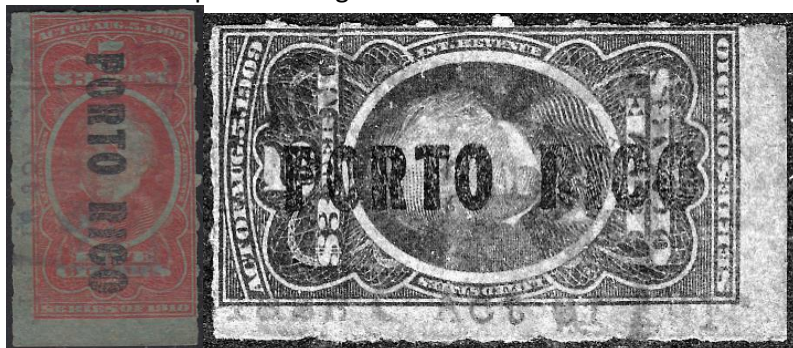
TC218-BAAa Overprint reading down, printed, black, 29mm

CLASS C

Magenta handstamped surcharge "CLASS C" on Series of 1910.

TC247 5 red, surcharge reading up (*Chabot CU11*) Hyphen-hole 7
TC247-AAA Overprint reading up, printed, black

Black handstamped surcharge "Class C Act of 1917" on Series of 1910.



TC249 5 red, surcharge reading down Rouletted 3½
TC249-BAAc Overprint reading down, printed, black, 31mm



TC250 10 red, surcharge reading up Rouletted 3½
TC250-AAAc Overprint reading up, printed, black, 31mm

Handstamped surcharge "CLASS C Act 1917" in purple on Series of 1916.

TC253 25 black (*Chabot CU15*) ?
TC253-CAB Overprint horizontal upright, printed, red

Black printed surcharge in two lines "CLASS A / ACT OF 1917" on Series of 1910.



TC263 10 red, surcharge reading up Rouletted 3½
TC263-BAAa Overprint reading up, printed, black, 29mm

SERIES OF 1917

Inscribed "SERIES OF 1917".

CLASS A



TC293	10 orange (<i>Chabot CU16</i>)	Rouletted 3½
TC293-AAAc	Overprint reading up, printed, black, 31mm	
TC293-BAAa	Overprint reading down, printed, black, 29mm	
TC293-BAAc	Overprint reading down, printed, black, 31mm	
TC295	25 orange (<i>Chabot CU17</i>)	Rouletted 3½
TC295-CAAa	Overprint horizontal upright, printed, black, 29mm	
TC295-CAAc	Overprint horizontal upright, printed, black, 31mm	
TC296	50 orange (<i>Chabot CU18</i>)	Rouletted 3½
TC296-CAAa	Overprint horizontal upright, printed, black, 29mm	
TC296-CAAc	Overprint horizontal upright, printed, black, 31mm	
TC296-DAAc	Overprint horizontal inverted, printed, black, 31mm	

CLASS B



TC301 50 green

Rouletted 3½

TC301-CABa

Overprint horizontal upright, printed, red, 29mm

TC301-CABc

Overprint horizontal upright, printed, red, 31mm

TC301-DABa

Overprint horizontal inverted, printed, red, 29mm

CLASS C



- | | | |
|-------------------|---------------------------------------------------------|--------------|
| TC305 | 25 blue (Chabot CU20) | Rouletted 3½ |
| TC305-CABc | Overprint horizontal upright, printed, red, 31mm | |
| TC306 | 50 blue (Chabot CU21, CU22 for inverted overprint) | Rouletted 3½ |
| TC306-CABc | Overprint horizontal upright, printed, red, 31mm | |
| | a. Double overprint | |
| TC306-CADc | Overprint horizontal upright, printed, orange-red, 31mm | |
| TC306-DABc | Overprint horizontal inverted, printed, red, 31mm | |

CLASS D



- | | | |
|-------------------|----------------------------------------------------|--------------|
| TC310 | 25 claret | Rouletted 3½ |
| TC310-CAAc | Overprint horizontal upright, printed, black, 31mm | |

1918 PROVISIONALS

CLASS A

Handstamped surcharge "Class A Act of 1917" in black and "REVENUE ACT 1918" in purple reading down on Series 1910.



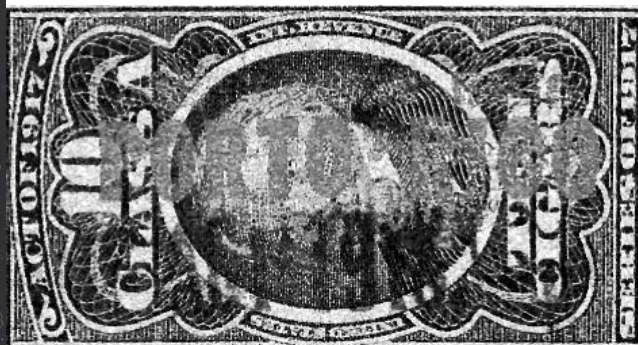
TC318 5 orange

Rouletted 3½

TC318-BAAa

Overprint reading down, printed, black, 29mm

Handstamped surcharge "ACT 1918" in red reading down on Series 1917.



TC325 10 orange

Rouletted 3½

TC325-BAAc

Overprint reading down, printed, black, 31mm

a. Double surcharge

Handstamped surcharge "CLASS A – ACT OF 1917" in red on Series of 1916.
Surcharged again "REVENUE ACT 1918" in violet

TC335 100 black (*Chabot CU24*)

?

TC335-CAB

Overprint horizontal upright, printed, red

Handstamped surcharge "REVENUE ACT 1918" in purple on Series 1917.



TC336 10 orange (*Chabot CU25*) Rouletted 3½
TC336-BAAc Overprint reading down, printed, black, 31mm



TC337 25 orange Rouletted 3½
TC337-CAAa Overprint horizontal upright, printed, black, 29mm



TC338 50 orange (*Chabot CU25*) Rouletted 3½
TC338-DABa Overprint horizontal inverted, printed, red, 29mm

CLASS B

Handstamped surcharge “Class B Act of 1917” in purple and “REVENUE ACT 1918” in purple on Series 1910.



TC339 100 black

Rouletted 3½

TC339-CABa

Overprint horizontal upright, printed, red, 29mm (MF)

Handstamped surcharge “REVENUE ACT 1918” in purple on Series 1917.



TC344 50 green (Chabot CU26, CU27 for inverted overprint)

Rouletted 3½

TC344-CABc

Overprint horizontal upright, printed, red, 31mm

TC344-DAB

Overprint horizontal inverted, printed, red

CLASS C

Handstamped surcharge "REVENUE ACT 1918" in purple on Series 1917.



TC349 25 blue

Rouletted 3½

TC349-CABc

Overprint horizontal upright, printed, red, 31mm

TC349A 50 blue

Rouletted 3½

TC349A-CABc

Overprint horizontal upright, printed, red, 31mm

1918-1920 ISSUE

Without series designation.

CLASS A



- | | | |
|-------------------|----------------------------------------------|--------------|
| TC359 | 5 orange (<i>Chabot CU28</i>) | Rouletted 3½ |
| TC359-BAAa | Overprint reading down, printed, black, 29mm | |
| TC359-BAAc | Overprint reading down, printed, black, 31mm | |
| TC360 | 10 orange (<i>Chabot unl, CU29</i>) | Rouletted 3½ |
| TC360-AAa | Overprint reading up, printed, black, 29mm | |
| TC360-AAc | Overprint reading up, printed, black, 31mm | |
| TC360-BAAa | Overprint reading down, printed, black, 29mm | |
| | a. Double overprint | |
| TC360-BAAc | Overprint reading down, printed, black, 31mm | |

CLASS C



- | | | |
|-------------------|----------------------------------------------|--------------|
| TC363 | 5 blue | Rouletted 3½ |
| TC363-BAAc | Overprint reading down, printed, black, 31mm | |
| TC364 | 10 blue (<i>Chabot CU30</i>) | Rouletted 3½ |
| TC364-BABa | Overprint reading down, printed, red, 29mm | |

Question: Chabot lists this stamp as having a black overprint. Red seems more logical but has anyone seen this stamp with a black overprint?

B. Cigars Exported to the United States without the "PORTO RICO" overprint

1926 PROVISIONALS

1920 Issue overprinted in red "REVENUE / ACT OF / 1926"

- a. Rouletted 3½ b. Imperforate

CLASS A



TC370a 5 orange Rouletted 3½

Known company cancels:

P. R. American Tobacco / Co. of P. R. / San Juan, P. R.

TC372a 10 orange Rouletted 3½

Known company cancels:

P. R. American Tobacco / Co. of P. R. / San Juan, P. R.

P. R. American Tobacco / Co. of P. R. / San Juan, P. R. in red

SERIES OF 1926

a. Rouletted 3½ b. Rouletted 7 c. Imperforate

CLASS A



TC421a 5 orange Rouletted 3½

Known company cancels:

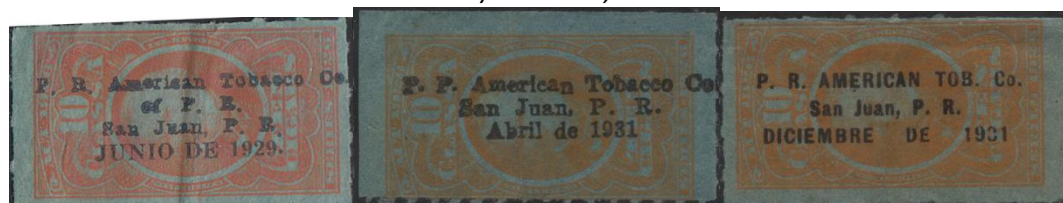
P. R. American Tobacco Co. / of P. R. / San Juan, P. R.

TC421b 5 orange Rouletted 7

Known company cancels:

P. R. American Tobacco Co. / of P. R. / San Juan, P. R.

P. R. American Tobacco Co. / San Juan, P. R.



TC422a 10 orange Rouletted 3½

Known company cancels:

P. R. American Tobacco Co. / of P. R. / San Juan, P. R.

P. R. American Tobacco / Co. of P. R. / San Juan, P. R.

P. R. AMERICAN TOB. Co. / San Juan, P. R. (HI)

TC422b 10 orange Rouletted 7

Known company cancels:

P. R. American Tobacco Co. / of P. R. / San Juan, P. R.

P. R. American Tobacco Co. / San Juan, P. R.

SERIES 102 (1932)

CLASS A



TC464b 10 orange Rouletted 7

Known company cancels:

P. R. AMERICAN TOB. Co. / San Juan, P. R.

TC466b 25 orange Rouletted 7

Known company cancels:

P.R.A.T. Co. / SAN JUAN, P.R.

SERIES 103 (1933)

CLASS A

- a. Rouletted 7 b. Imperforate



TC502a 50 orange Rouletted 7

Known company cancels:

P.R.A.T.Co. / SAN JUAN, P.R.

TC502b 50 orange Imperforate

Known company cancels:

P.R.A.T.Co. / SAN JUAN, P.R.

SERIES 114 (1944)

CLASS A

- a. Rouletted 7 b. Imperforate



TC952Aa 100 black, blue Rouletted 7

Known company cancels:

P. R. Tob

SERIES 125 (1955)

CLASS G

- a. Rouletted 7 b. Imperforate



TC1263Aa 20 black, blue Rouletted 7

Known company cancels:

(PO)RTO RICO TOBACCO CO

C. Small Cigars Exported to the United States

Question: Chabot lists a 10 Small Cigar stamps inscribed "SERIES OF 1917" and "SMALL CIGARS". However, Springer does not list such a variety as a 10 Small Cigar, only as a 12 Small Cigar. The illustration in the Chabot catalog appears to be the Springer base stamp TD35 (without series designation). What base stamp is Chabot referring to with the CU23 listing?

1917 PROVISIONALS

Handstamped surcharge "Act of 1917" on Series of 1910.



TD25	10 black (Chabot CU12, CU13)	Rouletted 3½
TD25-AAB	Overprint reading up, printed, red	
TD25-BAB	Overprint reading down, printed, red	

1918 PROVISIONALS

Printed(?) surcharge "SMALL CIGARS 1918" in red on Series of 1910.



TD31	10 black	Rouletted 3½
TD31-BABc	Overprint reading down, printed, red	

Handstamped surcharge "ACT OF 1918" in red reading down on Series of 1910.

TD31A	10 black	Rouletted 3½
TD31A-AAB	Overprint reading up, printed, red (Need to see an example)	
TD31A-BAB	Overprint reading down, printed, red (Need to see an example)	

1920 SERIES

Act of Feb. 24, 1919. Tax rate \$1.50 per M.

Without series designation. Size 21 x 41mm.

a. Rouletted 3½ b. Imperforate



TD35a 10 black (*Chabot CU31*)

Rouletted 3½

TD35a-BABa Overprint reading down, printed, red, 29mm

TD35a-BABc Overprint reading down, printed, red, 31mm

a. Double overprint

D. Small Cigars Exported to the United States without the "PORTO RICO" overprint

1926 PROVISIONALS

Tax rate 75c per M.

1920 Issue overprinted in red "REVENUE / ACT OF / 1926"

- a. rouletted 3½ b. imperforate



TD38a 10 black

Rouletted 3½

Known company cancels:

P. R. American Tobacco Co. / of P. R. / San Juan, P. R.

SERIES OF 1926-28

Inscribed "ACT OF 1926 SERIES"

Tax rate 75c per M.

- a. rouletted 3½ b. rouletted 7 c. imperforate



TD41a 10 black

Rouletted 3½

Known company cancels:

P. R. American Tobacco Co. / San Juan, P. R.

P. R. American Tobacco Co.

SERIES 102 (1932)



TD56a 10 black

Rouletted 7

Known company cancels:

P. R. AMERICAN TOB. Co. / San Juan, P. R.

E. National Recovery Administration Cigar Price Code for Cigars Exported to the United States

Information regarding these stamps appears in Drummond which provides the background and listings for these labels. They represent a method for a cigar manufacturer to show compliance with the NRA guidelines.

Price Class A

1933-35. Size 29 x 88mm.



NRAC2.16 25 Cigars orange and blue

Known company cancels:

P. R. A. T. Co. / San Juan, P.R.

NRAC2.34 50 Cigars orange and blue

Known company cancels:

P. R. A. T. Co. / San Juan, P.R.

Hyphen-hole 13

Perforated 11¾

F. Class A Cigarettes Exported to the United States

Comment: Chabot lists these as "Domestically Exported Cigarette Stamps" with the explanation

"These stamps were used to indicate that a tax equal to the federal cigar stamp tax has been paid and that the cigarettes were to be exported from Puerto Rico to the United States proper. Except where noted, all of the stamps of this issue are United States cigarette stamps overprinted "PORTO RICO". All of these stamps are on various shades of blue paper. The basic stamps were engraved by the U.S. Bureau of Engraving and Printing. The overprints exist as both machine printed (by the Bureau) and rubber stamped (locally)."

Tolman has produced an extensive study on Possessions cigarette stamps. On the overprints themselves, Tolman lists heights of 4mm and 4½mm for those that are 29mm in length. Heights of 5mm are listed for the vast majority of those that are 31mm in length.

SERIES OF 1901

- a. Dark blue paper b. Pale green paper c. Light blue paper d. bright blue paper



- TA75** 10 blue, *dark blue* (Chabot CTU2, CTU3) Rouletted 5¼
TA75-AABc Overprint reading up, printed, red, 31mm
TA75-BABc Overprint reading down, printed, red, 31mm
TA75-BAEc Overprint reading down, printed, magenta, 31mm

Handstamped overprint P.R.



- TA75** 10 blue, *dark blue* (Chabot CTU4) Rouletted 5¼
TA75-BCC Overprint reading down, handstamped, purple, 17 x 20mm (HI)

- TA77a** 20 blue, *dark blue* (Chabot CTU5, CTU6) Hyphen-hole 7
TA77a-AABa Overprint reading up, printed, red, 29mm
TA77a-AABc Overprint reading up, printed, red, 31mm

- TA77b** 20 blue, *pale green* (Chabot CTU7) Hyphen-hole 7
TA77b-AAAc Overprint reading up, printed, black, 31mm

TA77c	20 blue, <i>light blue</i>	Hyphen-hole 7
TA77c-AABa	Overprint reading up, printed, red, 29mm	
	a. Double overprint	
TA77c-BABa	Overprint reading down, printed, red, 29mm	
TA77c-BABc	Overprint reading down, printed, red, 31mm	

Handstamped overprint PORTO RICO



TA77c	20 blue, <i>light blue</i>	Hyphen-hole 7
TA77c-BBCc	Overprint reading down, handstamped, violet, 6 x 31mm	
TA77d	20 blue, <i>bright blue</i>	Hyphen-hole 7
TA77d-AABa	Overprint reading up, printed, red, 29mm	
TA77d-AABc	Overprint reading up, printed, red, 31mm	
TA77d-BABa	Overprint reading down, printed, red, 29mm	
	a. Period after "O"	
TA77d-BABc	Overprint reading down, printed, red, 31mm	

Handstamped overprint PORTO RICO



TA77d	20 blue, <i>bright blue</i>	Hyphen-hole 7
TA77d-ABCc	Overprint reading up, handstamped, violet, 6 x 31mm	
TA77d-BBCc	Overprint reading down, handstamped, violet, 6 x 31mm	

SERIES OF 1910

Inscribed 'SERIES OF 1910 / \$1.25 PER M'.

a. Rouletted 3½ b. Rouletted 7 c. Imperforate



TA86b 10 blue (Chabot CTU17, CTU18) Rouletted 7

TA86b-AABa Overprint reading up, printed, red, 29mm

TA86b-BABa Overprint reading down, printed, red, 29mm

a. Period after "O"



TA87a 15 blue (Chabot CTU19, CTU20) Rouletted 3½

TA87a-AABa Overprint reading up, printed, red, 29mm

TA87a-BABa Overprint reading down, printed, red, 29mm

TA87b 15 blue (Chabot CTU19, CTU20, CTU21, CTU22, CTU23) Rouletted 7

TA87b-AAa Overprint reading up, printed, black, 29mm

a. Double overprint

TA87b-AAAb Overprint reading up, printed, black, 30mm

TA87b-BAAa Overprint reading down, printed, black, 29mm

TA87b-AABa Overprint reading up, printed, red, 29mm

TA87b-AABb Overprint reading up, printed, red, 30mm

TA87b-AABc Overprint reading up, printed, red, 31mm

TA87b-BABa Overprint reading down, printed, red, 29mm

a. Bright red overprint

TA87b-BABb Overprint reading down, printed, red, 30mm



TA88b 20 blue
TA88b-BABa

Rouletted 7
Overprint reading down, printed, red, 29mm

1917 PROVISIONALS

Handstamped surcharge "ACT OF 1917" in magenta on Series of 1910.

Surcharge in same direction as overprint unless otherwise noted.

a. Rouletted 3½ b. Rouletted 7



- | | | |
|-------------------|--------------------------------------------|--------------|
| TA94a | 10 blue (<i>Chabot CTU28</i>) | Rouletted 3½ |
| TA94a-BABa | Overprint reading down, printed, red, 29mm | |
| TA94b | 10 blue (<i>Chabot CTU28, CTU29</i>) | Rouletted 7 |
| TA94b-AABa | Overprint reading up, printed, red, 29mm | |
| | a. Large surcharge | |
| TA94b-BABa | Overprint reading down, printed, red, 29mm | |
| TA95a | 20 blue | Rouletted 3½ |
| TA95a-AABa | Overprint reading up, printed, red, 29mm | |
| TA95a-BABa | Overprint reading down, printed, red, 29mm | |
| TA95b | 20 blue | Rouletted 7 |
| TA95b-AABa | Overprint reading up, printed, red, 29mm | |
| TA95b-BABa | Overprint reading down, printed, red, 29mm | |
| | a. Large surcharge | |
| | b. Double surcharge | |
| | c. Multiple surcharges | |

SERIES OF 1917

Inscribed 'SERIES OF 1917'.

a. Rouletted $3\frac{1}{2}$ b. Imperforate



TA111a 20 blue (*Chabot CTU32, CTU33*)

Rouletted $3\frac{1}{2}$

TA111a-AABa

Overprint reading up, printed, red, 29mm

TA111a-BABa

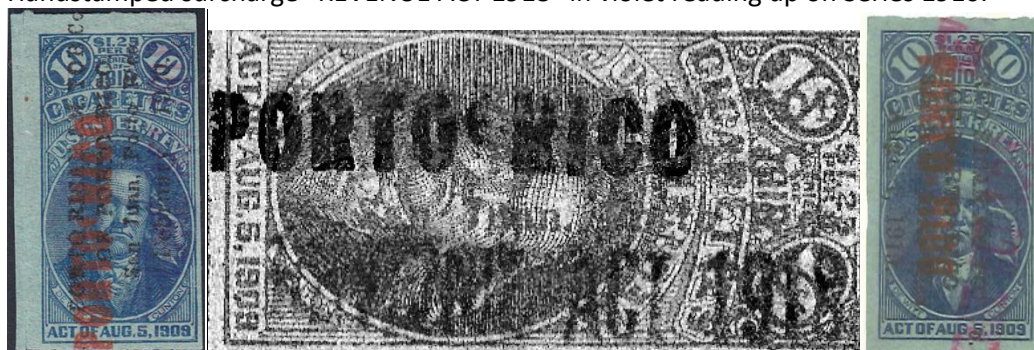
Overprint reading down, printed, red, 29mm

TA111a-BABc

Overprint reading down, printed, red, 29mm

1918 PROVISIONALS

Handstamped surcharge "REVENUE ACT 1918" in violet reading up on Series 1910.



TA121 10 blue Rouletted 3½
TA121-AABc Overprint reading up, printed, red, 31mm
TA121-BABc Overprint reading down, printed, red, 31mm

Handstamped surcharge "REVENUE ACT 1918" in violet reading up on Series 1910.

TA121A 20 blue (*Chabot CTU35*) Rouletted 3½
TA121A-BABc Overprint reading down, printed, red, 31mm

Handstamped surcharge "REVENUE ACT 1918" in violet reading down on Series 1917.



TA130A 20 blue Rouletted 3½
TA130A-BABc Overprint reading down, printed, red, 31mm

Handstamped surcharge "REVENUE ACT 1918" in violet reading up on Series 1917.



TA130B 20 blue Rouletted 3½
TA130B-BABc Overprint reading down, printed, red, 31mm

G. Class A Cigarettes Exported to the United States without the "PORTO RICO" overprint

SERIES OF 1918-20

- a. Rouletted 3½ b. Rouletted 7 c. Imperforate



TA146b 20 blue

Rouletted 7

Known company cancels:

P. R. American Tobacco Company / San Juan, P. R.

SERIES 102 (1932)



TA157b 20 blue

Rouletted 7

Known company cancels:

P. R. Amer. Tob. Co. / San Juan, P. R.

SERIES 103 (1933)



TA167b 20 blue

Rouletted 7

Known company cancels:

P. R. Amer. Tob. Co. / San Juan, P. R.

SERIES 104 (1934)



TA174b 20 blue

Rouletted 7

Known company cancels:

P. R. Amer. Tob. Co. / San Juan, P. R.

SERIES 105 (1935)



TA184b 20 blue

Rouletted 7

Known company cancels:

P. R. Amer. Tob. Co. / San Juan, P. R.

SERIES 106 (1936)



TA194b 20 blue

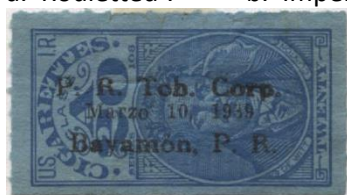
Rouletted 7

Known company cancels:

P. R. Amer. Tob. Co. / San Juan, P. R.

SERIES 108 (1938)

a. Rouletted 7 b. Imperforate



TA216a 20 blue

Rouletted 7

Known company cancels:

P. R. Tob. Corp. / Bayamón, P. R.

SERIES 113 (1943)



TA258a 20 blue

Rouletted 7

Known company cancels:

P. R. TOB. CORP. / BAYAMON, P. R.

SERIES 114 (1944)



TA266a 20 blue

Rouletted 7

Known company cancels:

P. R. TOB. CORP. / BAYAMON, P. R.

TA266b 20 blue

Imperforate

Known company cancels:

P. R. TOB. CORP. / BAYAMON, P. R.

P. R. Tobacco. Corp. / Bayamón, P. R.

H. Class B Cigarettes Exported to the United States

Tolman has produced an extensive study on Possessions cigarette stamps. On the overprints themselves, Tolman lists heights of 4mm and 4½mm for those that are 29mm in length. Heights of 5mm are listed for the vast majority of those that are 31mm in length.

1898 PROVISIONALS

Stamp of 1891 surcharged "SERIES / OF 1898"

Handstamped overprint PORTO RICO in various sizes



TB12 10 green

Rouletted 5¼

TB12-ABCC

Overprint reading up, handstamped, violet, 6 x 31mm

Handstamped overprint P.R.

TB12 10 green

Rouletted 5¼

TB12-ACC

Overprint reading up, handstamped, violet, 17 x 26mm

TB12-BCC

Overprint reading down, handstamped, purple, 17 x 23mm (HI)

SERIES OF 1898

a. Rouletted 5¼ b. Hyphen-hole 7



TB16b 10 green (Chabot CTU1)

Hyphen-hole 7

TB16b-BBCc

Overprint reading down, handstamped, purple, 6 x 31mm

SERIES OF 1901

a. Dark blue paper b. Pale green paper c. Light blue paper d. bright blue paper



TB18a 10 green, *dark blue* (Chabot CTU8, CTU9) Rouletted 5¼

TB18a-AABc Overprint reading up, printed, red, 31mm

TB18a-BABa Overprint reading down, printed, red, 29mm

TB18a-BABb Overprint reading down, printed, red, 30mm

TB18a-BABc Overprint reading down, printed, red, 31mm

Handstamped overprint PORTO RICO in various sizes



TB18a 10 green, *dark blue* (Chabot CTU10, CTU11) Rouletted 5¼

TB18a-ABCe Overprint reading up, handstamped, violet, 3½ x 24mm

TB18a-ABCd Overprint reading up, handstamped, dark violet, 4½ x 32mm

TB18a-BBCd Overprint reading down, handstamped, dark violet, 4½ x 32mm

Handstamped overprint "PORTO RICO"



TB18a 10 green, *dark blue* Rouletted 5¼

TB18a-BBCf Overprint reading down, handstamped, violet, 7 x 25mm

Handstamped overprint "PORTO RICO" across multiple stamps



TB18a 10 green, dark blue Rouletted 5¼
TB18a-EBC Overprint reading diagonal up and inverted,
handstamped, violet, 9 x approximately 57mm

Handstamped overprint PORTO RICO across multiple stamps



TB18a 10 green, dark blue (Chabot CTU12) Rouletted 5¼
TB18a-CBC Overprint reading horizontal upright,
handstamped, violet, 12 x approximately 56mm

Handstamped overprint P.R.



TB18a 10 green, dark blue (Chabot CTU13, CTU14, CTU15) Rouletted 5¼
TB18a-ACE Overprint reading up, handstamped, magenta, 17 x 26mm
TB18a-BCC Overprint reading down, handstamped, violet, 17 x 22mm
TB18a-CCC Overprint reading horizontal upright,
handstamped, violet, 17 x 22mm

Handstamped overprint PORTO RICO



- TB18b** 10 green, *pale green* (Chabot CTU10, CTU11) Rouletted 5%
- TB18b-ABCc** Overprint reading up, handstamped, violet, 6 x 31mm
- TB18b-BBCc** Overprint reading down, handstamped, violet, 6 x 31mm
- TB18c** 10 green, *light blue* Rouletted 5%
- TB18c-AABc** Overprint reading up, printed, red, 31mm
- TB18c-BABa** Overprint reading down, printed, red, 29mm
- TB18c-BABc** Overprint reading down, printed, red, 31mm

Handstamped overprint PORTO RICO

- TB18c** 10 green, *light blue* Rouletted 5%
- TB18c-ABCc** Overprint reading up, handstamped, violet, 6 x 31mm

Handstamped overprint PORTO RICO

- TB21a** 10 green, *dark blue* (Chabot CTU10, CTU11) Hyphen-hole 7
- TB21a-ABCc** Overprint reading up, handstamped, dark violet, 6 x 31mm
- TB21a-BBCc** Overprint reading down, handstamped, dark violet, 6 x 31mm

Handstamped overprint PORTO RICO

- TB21c** 10 green, *pale green* (Chabot CTU10, CTU11) Hyphen-hole 7
- TB21c-ABCc** Overprint reading up, handstamped, violet, 6 x 31mm
- TB21c-BBCc** Overprint reading down, handstamped, violet, 6 x 31mm



- TB21d** 10 green, *bright blue* (Chabot CTU9) Hyphen-hole 7
- TB21d-AABa** Overprint reading up, printed, red, 29mm
- a. Period after "O"
- TB21d-BABa** Overprint reading down, printed, red, 29mm
- a. "ORTO RICO" overprint

Handstamped overprint PORTO RICO



TB21d 10 green, *pale green*

Hyphen-hole 7

TB21d-ABCc

Overprint reading up, handstamped, violet, 7 x 31mm

TB21d-BBCc

Overprint reading down, handstamped, violet, 6 x 31mm



TB22a 20 green, *light blue*

Hyphen-hole 7

TB22a-BABc

Overprint reading down, printed, red, 31mm

SERIES OF 1902

a. Dark blue paper b. Pale green paper c. Light blue paper d. Bright blue paper



TB25a 10 green, *dark blue* (Chabot CTU16) Hyphen-hole 7
TB25a-AABb Overprint reading up, printed, red, 29½mm
 a. Period after "O"

TB25c 10 green, *light blue* Hyphen-hole 7
TB25c-AABb Overprint reading up, printed, red, 29½mm

Handstamped overprint PORTO RICO



TB25c 10 green, *light blue* Hyphen-hole 7
TB25c-BBAAd Overprint reading down, handstamped, black, 4½ x 31½mm

TB25d 10 green, *bright blue* Hyphen-hole 7
TB25d-AABb Overprint reading up, printed, red, 29½mm

SERIES OF 1910

Inscribed 'SERIES OF 1910 / \$3.60 PER M'.

- a. Rouletted 3½ b. Rouletted 7



- TB33a** 10 green (*Chabot CTU27*) Rouletted 3½
TB33a-BAAc Overprint reading down, printed, black, 31mm



- TB33b** 10 green (*Chabot CTU24, CTU25, CTU26*) Rouletted 7
TB33b-AAAa Overprint reading up, printed, black, 29mm
TB33b-AABa Overprint reading up, printed, red, 29mm
TB33b-AABc Overprint reading up, printed, red, 31mm
TB33b-BABc Overprint reading down, printed, red, 29mm

Handstamped overprint PORTO RICO



- TB33b** 10 green Rouletted 7
TB33b-BBCe Overprint reading down, handstamped, violet, 3¼ x 24mm

1917 PROVISIONALS

Red printed surcharge "CLASS B" on Series of 1910.



- TB39** 10 green, surcharge reading up (*Chabot CTU31*) Rouletted 3½
TB39-AAa Overprint reading up, printed, black, 29mm
TB39-AAc Overprint reading up, printed, black, 31mm

Handstamped surcharge "Act of 1917" in purple reading down on Series of 1910.

- a. Rouletted 3½ b. Rouletted 7

Comment: Tolman has this overprint as reading "up", but it actually reads "down". Chabot has it listed correctly.



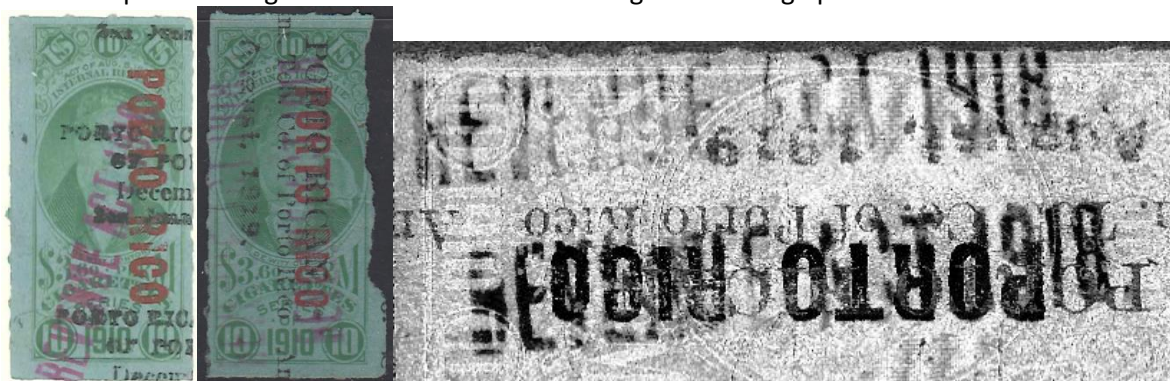
- TB51a** 10 green (*Chabot CTU30*) Rouletted 3½
TB51a-BABa Overprint reading down, printed, red, 29mm
a. Surcharge reading up
TB51a-BABc Overprint reading down, printed, red, 31mm
a. Surcharge reading up



- TB51b** 10 green Rouletted 7
TB51b-BABc Overprint reading down, printed, red, 31mm
a. Large (4mm tall) surcharge

1918 PROVISIONALS

Handstamped surcharge "REVENUE ACT 1918" in magenta reading up on Series 1910.



- TB57** 10 green (Chabot CTU34) Rouletted 3½
TB57-BABa Overprint reading down, printed, red, 29mm
 a. Double surcharge
TB57-BABc Overprint reading down, printed, red, 31mm

Handstamped surcharge "REVENUE ACT 1918" in magenta reading down on Series 1910.



- TB57A** 10 green Rouletted 3½
TB57A-BABa Overprint reading down, printed, red, 29mm

Handstamped surcharge "REVENUE ACT 1918" in black reading up on Series 1910.



- TB58** 10 green Rouletted 3½
TB58-BAAc Overprint reading down, printed, black, 31mm

SERIES OF 1921

Without series designation.

a. Rouletted 3½ b. Rouletted 7 c. Imperforate



TB63a 10 green (*Chabot CTU36, CTU37, CTU38*) Rouletted 3½

TB63a-AABa Overprint reading up, printed, red, 29mm

TB63a-BABa Overprint reading down, printed, red, 29mm

a. Double overprint

TB63a-BABc Overprint reading down, printed, red, 31mm

a. Double overprint

TB63a-AADa Overprint reading up, printed, red orange, 29mm

TB63a-BADc Overprint reading down, printed, red orange, 31mm

a. Double overprint

I. Class B Cigarettes Exported to the United States without the "PORTO RICO" overprint

SERIES OF 1921

a. Rouletted 3½ b. Rouletted 7 c. Imperforate



TB63a 10 yellow green

Rouletted 3½

Known company cancels:

P. R. American Tobacco Co. / of P. R. / San Juan, P. R.

P. R. American Tobacco / Co. of P. R. / San Juan, P. R.

P. R. American Tobacco Co. / San Juan, P. R.

SERIES 102 (1932)



TB71b 10 yellow green

Rouletted 7

Known company cancels:

P. R. Amer. Tob. Co. / San Juan, P. R.

P. R. Tob. Corp. / Bayamón, P. R.

SERIES 104 (1934)



TB81b 10 green

Rouletted 7

Known company cancels:

P. R. Amer. Tob. Co. / San Juan, P. R.

P. R. American Tobacco Co.

SERIES 106 (1936)



TB90b 10 green

Rouletted 7

Known company cancels:

P. R. Amer. Tob. Co. / San Juan, P. R.

SERIES 107 (1937)

a. Rouletted 7 b. Imperforate



TB97a 10 green

Rouletted 7

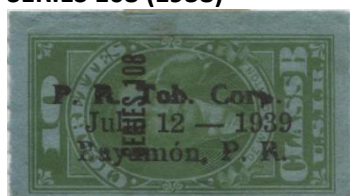
Known company cancels:

P. R. Amer. Tob. Co. / San Juan, P. R.

P. R. Tob. Corp. / San Juan, P. R.

P. R. Tob. Corp. / Bayamón, P. R.

SERIES 108 (1938)



TB106a 10 green

Rouletted 7

Known company cancels:

P. R. Tob. Corp. / Bayamón, P. R.

SERIES 109 (1939)



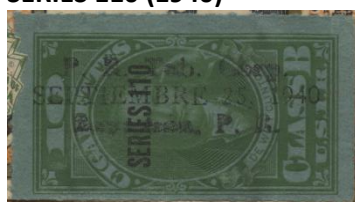
TB111a 10 green

Rouletted 7

Known company cancels:

P. R. Tob. Corp. / Bayamón, P. R.

SERIES 110 (1940)



TB115a 10 green

Rouletted 7

Known company cancels:

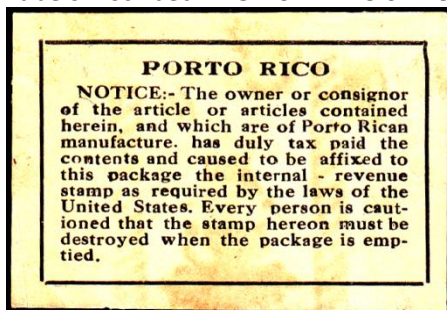
P. R. Tob. Corp. / Bayamón, P. R. (HI)



J. Tax Paid on Package Exported to the United States

At present, it is unknown how diverse the material could be for this section. For the time being, those observed will be listed. A proper reference would be most welcome to properly organize the listings.

1. Labels inscribed "NOTICE – The owner or consigner..."



? ?

Imperforate

a) 57½ x 39mm

2. Labels inscribed "NOTICE – THE OWNER OR CONSIGNER..."



? ?

Imperforate

a) ? x ?mm



Appendix A – Possible Revenue Issues

The following revenue issues were possibly printed and possibly released. At this time, none have been observed by collectors. Examples of their existence is welcome.

Lock Seals

Comment: Chabot notes that "In 1917 the U.S. Bureau of Engraving and Printing prepared offset plates and printed 426 sheets of Slight Lock Seals for the Government of Puerto Rico."

Customs

Comment: Chabot lists these as "Domestically Exported Imported Cigar Stamps" with the explanation

"These stamps were used to indicate that a tax equal to the federal import tax on cigars has been paid and that the cigars were to be further exported from Puerto Rico to the United States proper. Except where noted, all of the stamps of this issue are United States Customs (import) cigar stamps overprinted "PORTO RICO". The basic stamps were engraved by the U.S. Bureau of Engraving and Printing.

Information as to the color, direction, or type (machine printed or rubber stamped) of these stamps is not presently available."

Note: Shown here are illustrations of the base stamps. The stamps do not have a Puerto Rico overprint.



1904 110 x 35mm (Base stamp is Springer TCC36) Rouletted 7
25 Cigars, black



1910 109 x 36mm (Base stamp is Springer TCC49 or 50) Rouletted 7
black

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