Catalogue of Puerto Rico Revenues

Compiled by Gregg Greenwald, email bluebird@tznet.com

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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   K. Colegio de Medicos Veterinarios (School of Veterinary Medicine)
   L. Colegio de Peritos Electricistas (School of Certified Electricians)
   M. Colegio de Tecnicos de Refrigeracion y Aire Acondicionado (School of Refrigeration and Air Conditioning Technologists)
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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
da. 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 5¾  b. Hyphen-hole 7

TC165Aa  25 black, dark blue  Rouletted 5¾
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 5¾
TC166Aa-CAd  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-CAna  Overprint horizontal upright, printed, purple, 29mm
TC167Ab  100 black, dark blue  Hyphen-hole 7
TC167Ab-CAbc  Overprint horizontal upright, printed, red, 31mm
<table>
<thead>
<tr>
<th>TC165Ca</th>
<th>25 black, <em>light blue</em></th>
<th>Rouletted 5¼</th>
</tr>
</thead>
<tbody>
<tr>
<td>TC165Ca-CABa</td>
<td>Overprint horizontal upright, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>TC165Ca-CABc</td>
<td>Overprint horizontal upright, printed, red, 31mm</td>
<td></td>
</tr>
<tr>
<td>TC165Cb</td>
<td>25 black, <em>light blue</em></td>
<td>Hyphen-hole 7</td>
</tr>
<tr>
<td>TC165Cb-CACc</td>
<td>Overprint horizontal upright, printed, purple, 31mm</td>
<td></td>
</tr>
<tr>
<td>TC166Ca</td>
<td>50 black, <em>light blue</em></td>
<td>Rouletted 5¼</td>
</tr>
<tr>
<td>TC166Ca-CABc</td>
<td>Overprint horizontal upright, printed, red, 31mm</td>
<td></td>
</tr>
<tr>
<td>TC166Cb</td>
<td>50 black, <em>light blue</em></td>
<td>Hyphen-hole 7</td>
</tr>
<tr>
<td>TC166Cb-CABa</td>
<td>Overprint horizontal upright, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>TC167Cb</td>
<td>100 black, <em>light blue</em></td>
<td>Hyphen-hole 7</td>
</tr>
<tr>
<td>TC167Cb-CABa</td>
<td>Overprint horizontal upright, printed, red, 29mm</td>
<td></td>
</tr>
</tbody>
</table>

D. Bright blue paper, Rouletted 7

<table>
<thead>
<tr>
<th>TC164D</th>
<th>13 black, <em>bright blue</em></th>
<th>Rouletted 7</th>
</tr>
</thead>
<tbody>
<tr>
<td>TC164D-CABa</td>
<td>Overprint horizontal upright, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>TC165D</td>
<td>25 black, <em>bright blue</em></td>
<td>Rouletted 7</td>
</tr>
<tr>
<td>TC165D-CABa</td>
<td>Overprint horizontal upright, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>TC166D</td>
<td>50 black, <em>bright blue</em></td>
<td>Rouletted 7</td>
</tr>
<tr>
<td>TC166D-CABa</td>
<td>Overprint horizontal upright, printed, red, 29mm</td>
<td></td>
</tr>
</tbody>
</table>

**SERIES OF 1910**

Inscribed ‘SERIES OF 1910 / $3. PER M”.

- a. Hyphen-hole 7
- b. Rouletted 3½

<table>
<thead>
<tr>
<th>TC171a</th>
<th>5 red (Chabot CU2, CU3)</th>
<th>Hyphen-hole 7</th>
</tr>
</thead>
<tbody>
<tr>
<td>TC171a-AAAa</td>
<td>Overprint reading up, printed, black, 29mm</td>
<td></td>
</tr>
<tr>
<td>TC171a-AAAb</td>
<td>Overprint reading down, printed, black, 29mm</td>
<td></td>
</tr>
<tr>
<td>TC171a-BAAAa</td>
<td>Overprint reading down, printed, black, 30mm</td>
<td></td>
</tr>
</tbody>
</table>
Handstamped overprint PORTO RICO

TC171a 5 red
TC171a -BBCe Overprint reading down, handstamped, violet, 3½ x 24mm

TC172a 10 red
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

TC172b 10 red
TC172b-BAAa Overprint reading down, printed, black, 30mm

TC172c 10 orange red
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
<table>
<thead>
<tr>
<th>TC174a</th>
<th>13 black</th>
<th>Hyphen-hole 7</th>
</tr>
</thead>
<tbody>
<tr>
<td>TC174a-CAAc</td>
<td>Overprint horizontal upright, printed, red, 31mm</td>
<td></td>
</tr>
<tr>
<td>TC174a-CAAc</td>
<td>Overprint horizontal inverted, printed, red, 31mm</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TC175a</th>
<th>25 black (Chabot CU6)</th>
<th>Hyphen-hole 7</th>
</tr>
</thead>
<tbody>
<tr>
<td>TC175a-CABa</td>
<td>Overprint horizontal upright, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>TC175a-DABa</td>
<td>Overprint horizontal inverted, printed, red, 29mm</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TC176a</th>
<th>50 black (Chabot CU7)</th>
<th>Hyphen-hole 7</th>
</tr>
</thead>
<tbody>
<tr>
<td>TC176a-CABa</td>
<td>Overprint horizontal upright, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>TC176a-DABa</td>
<td>Overprint horizontal inverted, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>TC176a-DABC</td>
<td>Overprint horizontal inverted, printed, red, 31mm</td>
<td></td>
</tr>
<tr>
<td>TC176a-CBBc</td>
<td>Overprint horizontal upright, handstamped (?), red, 4 x 31mm</td>
<td></td>
</tr>
</tbody>
</table>
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 (Chabot CU8)  Hyphen-hole 7
TC184a-CABa  Overprint horizontal upright, printed, red, 29mm
TC184a-DABa  Overprint horizontal inverted, printed, red, 29mm
TC184b  50 black (Chabot CU8)  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-AAAAa  Overprint reading up, printed, black, 29mm
TC205-AAAAc  Overprint reading up, printed, black, 31mm

TC205  10 red, surcharge reading down  Rouletted 3½
TC205-BAAAa  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-BAAAa  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

<table>
<thead>
<tr>
<th>TC293</th>
<th>10 orange (Chabot CU16)</th>
<th>Rouletted 3½</th>
</tr>
</thead>
<tbody>
<tr>
<td>TC293-AAAc</td>
<td>Overprint reading up, printed, black, 31mm</td>
<td></td>
</tr>
<tr>
<td>TC293-BAAa</td>
<td>Overprint reading down, printed, black, 29mm</td>
<td></td>
</tr>
<tr>
<td>TC293-BAAC</td>
<td>Overprint reading down, printed, black, 31mm</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TC295</th>
<th>25 orange (Chabot CU17)</th>
<th>Rouletted 3½</th>
</tr>
</thead>
<tbody>
<tr>
<td>TC295-CAAa</td>
<td>Overprint horizontal upright, printed, black, 29mm</td>
<td></td>
</tr>
<tr>
<td>TC295-CAAc</td>
<td>Overprint horizontal upright, printed, black, 31mm</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TC296</th>
<th>50 orange (Chabot CU18)</th>
<th>Rouletted 3½</th>
</tr>
</thead>
<tbody>
<tr>
<td>TC296-CAAa</td>
<td>Overprint horizontal upright, printed, black, 29mm</td>
<td></td>
</tr>
<tr>
<td>TC296-CAAc</td>
<td>Overprint horizontal upright, printed, black, 31mm</td>
<td></td>
</tr>
<tr>
<td>TC296-DAAac</td>
<td>Overprint horizontal inverted, printed, black, 31mm</td>
<td></td>
</tr>
</tbody>
</table>
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)  
TC305-CAbc Overprint horizontal upright, printed, red, 31mm

TC306 50 blue (Chabot CU21, CU22 for inverted overprint)  
TC306-CAbc Overprint horizontal upright, printed, red, 31mm
  a. Double overprint

TC306-CAAbc Overprint horizontal inverted, printed, red, 31mm

CLASS D

TC310 25 claret  
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-CAa  Overprint horizontal upright, printed, black, 29mm

TC338  50 orange (Chabot CU25)  Rouletted 3½
TC338-DAb  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.

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

TC339 100 black Rouletted 3½
TC339-CABa Overprint horizontal upright, printed, red, 29mm (MF)

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 (Chabot CU28)  Rouletted 3½
   TC359-BAAa  Overprint reading down, printed, black, 29mm
   TC359-BAAc  Overprint reading down, printed, black, 31mm

TC360  10 orange (Chabot un, CU29)  Rouletted 3½
   TC360-AAAAa  Overprint reading up, printed, black, 29mm
   TC360-AAAAc  Overprint reading up, printed, black, 31mm
   a. Double overprint
   TC360-BAAa  Overprint reading down, printed, black, 29mm

CLASS C

TC363  5 blue  Rouletted 3½
   TC363-BAAC  Overprint reading down, printed, black, 31mm

TC364  10 blue (Chabot CU30)  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. Roulettéd 3½  b. Imperforate

**CLASS A**

<table>
<thead>
<tr>
<th>TC370a</th>
<th>5 orange</th>
<th>Roulettéd 3½</th>
</tr>
</thead>
<tbody>
<tr>
<td>Known company cancels:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>P. R. American Tobacco / Co. of P. R. / San Juan, P. R.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TC372a</th>
<th>10 orange</th>
<th>Roulettéd 3½</th>
</tr>
</thead>
<tbody>
<tr>
<td>Known company cancels:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>P. R. American Tobacco / Co. of P. R. / San Juan, P. R.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>P. R. American Tobacco / Co. of P. R. / San Juan, P. R. in red</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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 Tobacco Co. / San Juan, P. R.

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.

<table>
<thead>
<tr>
<th>Base Stamp</th>
<th>Color</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TD25</td>
<td>10 black</td>
<td>Rouletted 3½</td>
</tr>
<tr>
<td>TD25-AAB</td>
<td></td>
<td>Overprint reading up, printed, red</td>
</tr>
<tr>
<td>TD25-BAB</td>
<td></td>
<td>Overprint reading down, printed, red</td>
</tr>
</tbody>
</table>

1918 PROVISIONALS

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

<table>
<thead>
<tr>
<th>Base Stamp</th>
<th>Color</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TD31</td>
<td>10 black</td>
<td>Rouletted 3½</td>
</tr>
<tr>
<td>TD31-BABc</td>
<td></td>
<td>Overprint reading down, printed, red</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Base Stamp</th>
<th>Color</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TD31A</td>
<td>10 black</td>
<td>Rouletted 3½</td>
</tr>
<tr>
<td>TD31A-AAB</td>
<td></td>
<td>Overprint reading up, printed, red (Need to see an example)</td>
</tr>
<tr>
<td>TD31A-BAB</td>
<td></td>
<td>Overprint reading down, printed, red (Need to see an example)</td>
</tr>
</tbody>
</table>
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.

![Image of cigar price code]

**NRAC2.16** 25 Cigars orange and blue

*Known company cancels:*

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

Hyphen-hole 13

**NRAC2.34** 50 Cigars orange and blue

*Known company cancels:*

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

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


TA75  10 blue, dark blue (Chabot CTU2, CTU3)  Rouletted 5¾

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 5¾

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, *light blue* 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, *light blue* Hyphen-hole 7

**TA77c-BBCc** Overprint reading down, handstamped, violet, 6 x 31mm

**TA77d** 20 blue, *bright blue* 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-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-AAAa  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  Overprint reading down, printed, red, 29mm

Rouletted 7
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

<table>
<thead>
<tr>
<th>TA94a</th>
<th>10 blue (Chabot CTU28)</th>
<th>Rouletted 3½</th>
</tr>
</thead>
<tbody>
<tr>
<td>TA94a-BABa</td>
<td>Overprint reading down, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>TA94b</td>
<td>10 blue (Chabot CTU28, CTU29)</td>
<td>Rouletted 7</td>
</tr>
<tr>
<td>TA94b-AABa</td>
<td>Overprint reading up, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>a. Large surcharge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TA94b-BABa</td>
<td>Overprint reading down, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>TA95a</td>
<td>20 blue</td>
<td>Rouletted 3½</td>
</tr>
<tr>
<td>TA95a-AABa</td>
<td>Overprint reading up, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>TA95a-BABa</td>
<td>Overprint reading down, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>TA95b</td>
<td>20 blue</td>
<td>Rouletted 7</td>
</tr>
<tr>
<td>TA95b-AABa</td>
<td>Overprint reading up, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>TA95b-BABa</td>
<td>Overprint reading down, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>a. Large surcharge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Double surcharge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Multiple surcharges</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
SERIES OF 1917
Inscribed ‘SERIES OF 1917”.
  a. Rouletted 3½  b. Imperforate

TA111a 20 blue (Chabot CTU32, CTU33)  Rouletted 3½
  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.

<table>
<thead>
<tr>
<th>TA121</th>
<th>10 blue</th>
<th>Rouletted 3½</th>
</tr>
</thead>
<tbody>
<tr>
<td>TA121-AABc</td>
<td>Overprint reading up, printed, red, 31mm</td>
<td></td>
</tr>
<tr>
<td>TA121-BABc</td>
<td>Overprint reading down, printed, red, 31mm</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>TA121A</th>
<th>20 blue (Chabot CTU35)</th>
<th>Rouletted 3½</th>
</tr>
</thead>
<tbody>
<tr>
<td>TA121A-BABc</td>
<td>Overprint reading down, printed, red, 31mm</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>TA130A</th>
<th>20 blue</th>
<th>Rouletted 3½</th>
</tr>
</thead>
<tbody>
<tr>
<td>TA130A-BABc</td>
<td>Overprint reading down, printed, red, 31mm</td>
<td></td>
</tr>
</tbody>
</table>

Handstamped surcharge “REVENUE ACT 1918” in violet reading up on Series 1917.
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
Known company cancels:
  P. R. TOB. CORP. / BAYAMON, P. R.

TA266b 20 blue
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

<table>
<thead>
<tr>
<th>TB12</th>
<th>10 green Rouletted 5¾</th>
</tr>
</thead>
<tbody>
<tr>
<td>TB12-ABCc</td>
<td>Overprint reading up, handstamped, violet, 6 x 31mm</td>
</tr>
</tbody>
</table>

Handstamped overprint P.R.

<table>
<thead>
<tr>
<th>TB12</th>
<th>10 green Rouletted 5¾</th>
</tr>
</thead>
<tbody>
<tr>
<td>TB12-ACC</td>
<td>Overprint reading up, handstamped, violet, 17 x 26mm</td>
</tr>
<tr>
<td>TB12-BCC</td>
<td>Overprint reading down, handstamped, purple, 17 x 23mm (HI)</td>
</tr>
</tbody>
</table>

SERIES OF 1898

a. Rouletted 5¾  b. Hyphen-hole 7

<table>
<thead>
<tr>
<th>TB16b</th>
<th>10 green (Chabot CTU1) Hyphen-hole 7</th>
</tr>
</thead>
<tbody>
<tr>
<td>TB16b-BBCc</td>
<td>Overprint reading down, handstamped, purple, 6 x 31mm</td>
</tr>
</tbody>
</table>
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 5¾

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 5¾

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 5¾

TB18a-BBCf  Overprint reading down, handstamped, violet, 7 x 25mm
Handstamped overprint “PORTO RICO” across multiple stamps

TB18a  10 green, dark blue  Rouletted 5½
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 5½
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 5½
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 5¾
- **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 5¾
- **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 5¾
- **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

<table>
<thead>
<tr>
<th>TB21d</th>
<th>10 green, pale green</th>
<th>Hyphen-hole 7</th>
</tr>
</thead>
<tbody>
<tr>
<td>TB21d-ABC</td>
<td>Overprint reading up, handstamped, violet, 7 x 31mm</td>
<td></td>
</tr>
<tr>
<td>TB21d-BBC</td>
<td>Overprint reading down, handstamped, violet, 6 x 31mm</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TB22a</th>
<th>20 green, light blue</th>
<th>Hyphen-hole 7</th>
</tr>
</thead>
<tbody>
<tr>
<td>TB22a-BAB</td>
<td>Overprint reading down, printed, red, 31mm</td>
<td></td>
</tr>
</tbody>
</table>
SERIES OF 1902

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-BBA  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)  

TB33a-BAAc  Overprint reading down, printed, black, 31mm

TB33b  10 green  (Chabot CTU24, CTU25, CTU26)  

TB33b-AAa  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  

TB33b-BBCe  Overprint reading down, handstamped, violet, 3¼ x 24mm
1917 PROVISIONALS

Red printed surcharge “CLASS B” on Series of 1910.

<table>
<thead>
<tr>
<th>TB39</th>
<th>10 green, surcharge reading up (Chabot CTU31)</th>
<th>Rouletted 3½</th>
</tr>
</thead>
<tbody>
<tr>
<td>TB39-AAAa</td>
<td>Overprint reading up, printed, black, 29mm</td>
<td></td>
</tr>
<tr>
<td>TB39-AAAc</td>
<td>Overprint reading up, printed, black, 31mm</td>
<td></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>TB51a</th>
<th>10 green (Chabot CTU30)</th>
<th>Rouletted 3½</th>
</tr>
</thead>
<tbody>
<tr>
<td>TB51a-BABa</td>
<td>Overprint reading down, printed, red, 29mm</td>
<td></td>
</tr>
<tr>
<td>a. Surcharge reading up</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TB51a-BABc</td>
<td>Overprint reading down, printed, red, 31mm</td>
<td></td>
</tr>
<tr>
<td>a. Surcharge reading up</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TB51b</th>
<th>10 green</th>
<th>Rouletted 7</th>
</tr>
</thead>
<tbody>
<tr>
<td>TB51b-BABc</td>
<td>Overprint reading down, printed, red, 31mm</td>
<td></td>
</tr>
<tr>
<td>a. Large (4mm tall) surcharge</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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-BABe** 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 \(\text{Chabot CTU36, CTU37, CTU38}\) | 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

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

Known company cancels:
  P. R. Tob. Corp. / Bayamón, P. R.

SERIES 109 (1939)

TB111a  10 green

Known company cancels:
  P. R. Tob. Corp. / Bayamón, P. R.

SERIES 110 (1940)

TB115a  10 green

Known company cancels:
  P. R. Tob. Corp. / Bayamón, P. R. (H)
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 consignee...”

   ![Image 1]

   ? ?

   a) 57½ x 39mm

2. Labels inscribed “NOTICE – THE OWNER OR CONSIGNER...”

   ![Image 2]

   ? ?

   a) ? x ?mm

   Imperforate
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 Slaight 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
Bibliography (with their corresponding source abbreviation):

- Pedro M. Rodríguez, *Catalogo de Sellos de Puerto Rico*, 1978 (PMR)
- Jaime Gonzalez [Robert A. Mason, editor], *Tentative Checklist of the Cigarette Stamps of Puerto Rico*, 1990 (JG90)
- Ron Lesher, “Puerto Rico Rectified Spirits Handstamp and Mimeograph Provisionals,” pamphlet (RLpamphlet)
- Howie Nelles, United States Puerto Rico Revenue Stamps, Exhibit, 1970’s(?),