

# 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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# VIII. Municipals

## A. Arecibo

### 1. Stamps inscribed "Impuesto Municipal" (Municipal Tax)



1902 Offset, design 59 x 10mm

Perforated 11½

a) ½c blue (shades)

a. pair, tête-bêche

### 2.



1902 Offset, design 59 x 10mm

Perforated 11½ horizontally

a) ¼c red

b) ½c deep blue

c) ¾c brown

d) 1c violet

e) 1½c green

### 3.



1902? Offset, design 116 x 9½mm

Perforated 11½ horizontally

a) ¾c brown

B. Bayamon

1. Stamps inscribed "Impuesto Municipal Pagado" (Municipal Tax Paid)



? Offset

Perforated 11½ horizontally

- a) red (shades)

C. Fajardo

1. Stamps inscribed "Impuesto Municipal" (Municipal Tax)



1902 Offset

Perforated 11½

- a) 1c brown
- b) 5c blue

2. 1902 Lithographed

Perforated 11½ horizontally

- a) 2c green

D. Guayama

1. Stamps inscribed "Impuesto Municipal" (Municipal Tax)



1902 Offset

Perforated 11½

- a) 1c orange (shades)



# E. Mayagüez

## 1. Stamps inscribed "Alcohol"



1902 Offset Imperforate  
a) 3c apple green

## 2. Stamps inscribed "Brandy Extranjero" (Imported Brandy)



1902 Offset Imperforate  
a) 6c orange

## 3. Stamps inscribed "Cerveza" (Beer)



1902 Offset Perforated 11½ horizontally  
a) ¾c green (shades)

## 4. Stamps inscribed "Cigarrillos" (Cigarettes)



1902? Offset Imperforate  
a) ⅝c steel blue



5. 1902 Offset Perforated 11½ horizontally  
a) ⅝c light blue (shades)

## 6. Stamps inscribed "Vino Comun" (Common Wine)



1902 Offset Perforated 11½  
a) \$1.25 violet

F. Ponce

1. Stamps inscribed "Cigarrillos" (Cigarettes)



1902 Offset

Perforated 11½ horizontally

a) 1c black

G. Santurce

1. Stamps inscribed "FABRICA DE FOSFOROS" and "IMPIO SOBRE FOSFOROS" (Matches)



? Offset

Imperforate

a) 1c black, *green*

b) 1c black, *buff*



## H. San Juan

### 1. Stamps inscribed "Impuesto Municipal Pagado" (Municipal Tax Paid)



1902 Offset

Perforated 11½

- a) Red
- b) Blue

### 2. Stamps inscribed "Impuesto Municipal Pagado" (Municipal Tax Paid)







1902? Offset

Perforated 11½

- a) ½c light brown
- b) 1c violet
- c) 1½c orange-brown
- d) 1½c blue
- e) 2c green
- f) 2½c blackish-gray
- g) 3c red
- h) 10c gray-green
- i) 50c light brown
- j) \$1 blue gray

3. Stamps inscribed "Negociado Patentes Y Arbitrios" across middle of stamp, denominations in red. Typeset control numbers. Stamps are known bisected when used.

*Comment: colors listed are estimates. Actual colors are difficult to distinguish even with the actual stamps.*

*Note: need scan of 1c, other centavo value and any dollar value*



1930 Offset

Rouletted 13½ in red

- a) 1c gold
- b) 1c yellow-green
- c) 25c violet
- d) 50c brown
- e) \$1 blue
- f) \$5 black
- g) \$10 pink
- h) \$20 brown
- i) \$50 brown
- j) \$100 emerald
- k) \$500 green

4. Stamps inscribed “Negociado Patentes” across middle of stamp and “Y Arbitrios” across bottom, denominations in red. Typeset control number. Stamps are known bisected when used.



? Offset

Rouletted 13½

- a) 1c yellow
- b) 5c red
- c) 10c green
- d) 25c violet
- e) 50c brown
- f) \$1 blue

5. Stamps inscribed “Negociado Patentes Y Arbitrios” across middle of stamp, denominations in same color as stamp. Typeset control numbers.



? Offset

Rouletted 9½

- a) 1c yellow
- b) 5c red
- c) 10c bright green
- d) 25c blue
- e) 50c olive
- f) \$5 black
- g) \$20 dark green

6. Stamps inscribed “Municipio Autónomo de San Juan / Ingresos Municipales / Gobierno de Puerto Rico” with seal of San Juan in the center. Typeset control number.



? Offset, self-adhesive

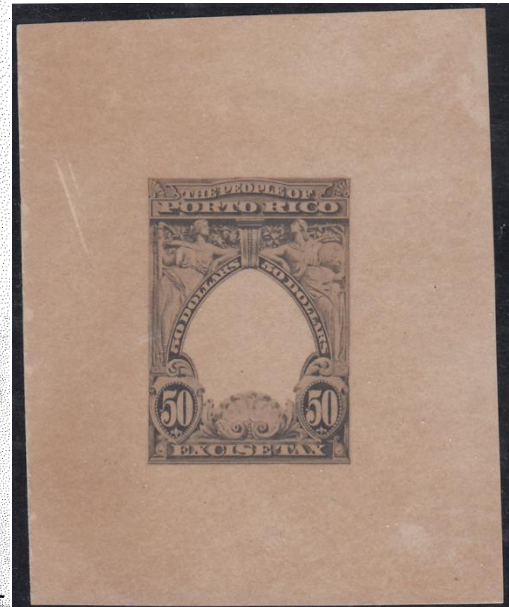
Die Cut

- a) \$2 multicolored

IX. Essays

a. Documentary

1902



D20A-E1 \$50 Essay on card

D20A-E2 \$50 Essay on India

D20B-E1 \$50 Essay on card

D24A-E1 \$50 Essay on stamp paper

D25A-E1 \$100 Essay on stamp paper



b. Cigarettes, Domestic  
1917



**XXX-E1** Vignette, die on India, die sunk on card, black



XXX-E1 Drawing on white card, black

c. Rectified Spirits Exported to the United States  
1941



**XXX-E1** Blank, die on India, die sunk on card, red



X. Trial Color, die and Plate Proofs  
a. Documentary  
1902

**D20TC1** 50c large die on India paper



a. yellow brown



b. blue green



c. olive slate

**D20TC2** 50c small die on India paper



a. dark brown

**D23TC1** \$5 large die on India paper



a. deep ultramarine

**D25TC1** \$50 large die on India paper



a. gray brown





b. black

**D25TC2** \$50 plate on white paper



- a. emerald green
- b. rose
- c. violet
- d. brown
- e. blue green
- f. carmine
- g. yellow brown
- h. ultramarine
- i. slate brown

b. Cigarettes, Domestic

**1941**



**XXXXP1** 4c 10 Cigarettes black on yellow paper

**XXXXP1** 8c 20 Cigarettes black on yellow paper



**XXXP3** 13c 20 Cigarettes black on blue paper



## XI. Specimens

### a. Documentary

1. *Comment: Chabot states "There is some question as to whether United States revenue stamps overprinted [Puerto Rico / Excise 2 c] were ever issued by or sanctioned by the governments of Puerto Rico or the United States." As no used copies are known, they are being listed in this section until more definitive information comes to light.*



1900(?) Engraved, double line watermarked USIR

Hyphen-hole 7

- a) 1c blue
- b) 2c red
2. U.S. revenue stamps of 1898 (1c-50c) and Series 1898 (\$1-\$50) surcharged in black (1c) or dark blue



1901 Engraved, double line watermarked USIR

Hyphen-hole 7

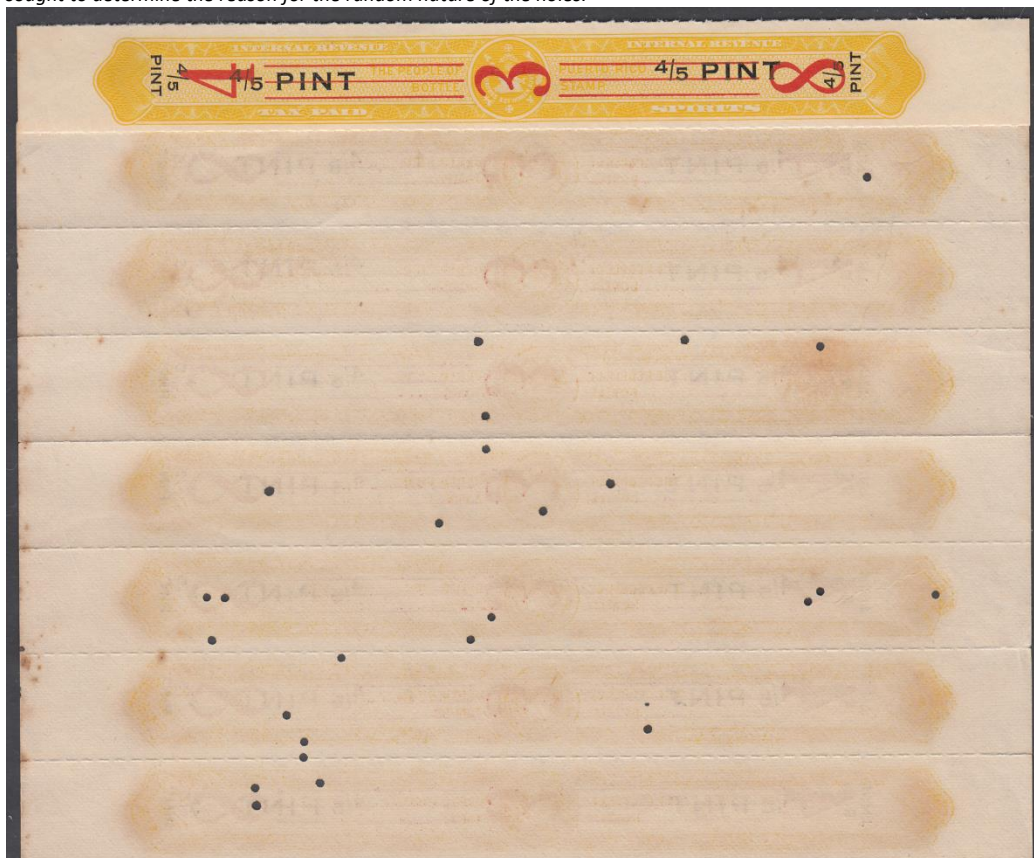
- a) 1c on 1c pale blue
- b) 10c on 10c dark brown
- c) 25c on 25c purple brown
- d) 50c on 50c slate violet
- e) \$1 on \$1 pale greenish gray
- f) \$3 on \$3 pale greenish gray
- g) \$5 on \$5 pale greenish gray
- h) \$10 on \$10 pale greenish gray
- i) \$50 on \$50 pale greenish gray

b. Alcohol

i. Distilled Spirits

1. 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.

*Comment: This multiple was sold as a partial pane with "worm holes" due to the seemingly random nature of the holes. However, the multiple that was sold showed that the holes repeated in the same pattern. Additional information is sought to determine the reason for the random nature of the holes.*



1945 Engraved, double line watermarked USIR

Rouletted 7 horizontally

1) 1/5 pint, yellow

c. Association / Trade

1. Asistencia Legal (Legal Aid)

- a) Stamps inscribed "ASISTENCIA LEGAL / de Puerto Rico". 22½ x 28½mm.



? Offset, unwatermarked

Imperforate

1) \$1 brown

- b) Stamps inscribed "ASISTENCIA LEGAL / de Puerto Rico". 22½ x 28½mm. Printed control number.



? Offset, unwatermarked

Hyphen-hole 6¾

1) \$1 brown

2. Colegio de Abogados / Impuesto Notarial

a) Stamps inscribed "COLEGIO DE ABOGADOS DE PUERTO RICO / IMPUESTO NOTARIAL".



? Offset, unwatermarked Perforated 12

- 1) 25c dull violet, 18mm "SPECIMEN" in red, punch hole
- 2) 25c violet, 18mm "SPECIMEN" in red, punch hole
- 3) 25c violet, 16mm "SPECIMEN" in black, punch hole
- 4) 25c violet, 16mm "SPECIMEN" in black, printed control number, punch hole
- 5) 25c violet, printed control number, punch hole
- 6) 25c violet, without serial number or punch hole
- 7) \$1 brown, punch hole



b) ? Offset, unwatermarked Hyphen-hole 6¾

- 1) 25c violet, punch hole
- 2) 25c violet, printed control number, punch hole
- 3) \$1 olive brown, punch hole
- 4) \$1 olive brown, printed control number, punch hole
  - a. Printed control number beginning with 'A' prefix, punch hole



3. Colegio de Abogados / Impuesto Forense

a) Stamps inscribed "IMPUESTO FORENSE / COLEGIO DE ABOGADOS DE PUERTO RICO".



? Offset, unwatermarked Perforated 12

- 1) \$1 rose red, 18mm "SPECIMEN" in red, punch hole
- 2) \$1 rose red, 18mm "SPECIMEN" in violet, punch hole
- 3) \$1 rose red, 16mm "SPECIMEN" in black, printed control number, punch hole
- 4) \$1 red, printed control number, punch hole



b) ? Offset, unwatermarked, printed control number

Hyphen-hole 6¾

- 1) \$1 red, printed control number, punch hole
  - a. Printed control number beginning with 'A' prefix, punch hole

4. Colegio de Contadores Publicos Autorizados (School of Certified Public Accountants)

- a) Stamps inscribed "COLEGIO DE CONTADORES PUBLICOS AUTORIZADOS / DE PUERTO RICO". Bottom margin inscription "AMERICAN BANK NOTE COMPANY, LITHO".



? Lithographed , unwatermarked Hyphen-hole 6¼

- 1) \$2 red, punch hole
- 2) \$4 gray-green, punch hole
- 3) \$5 olive, punch hole
- 4) \$5 olive, printed control number, punch hole
- 5) \$5 olive, printed control number, punch hole

5. Colegio de Peritos Electricistas (School of Certified Electricians)

- a) Stamps inscribed "IMPUESTO / CERTIFICACIONES ELECTRICAS / COLEGIO DE PERITOS ELECTRICISTAS / DE PUERTO RICO". Bottom margin inscription "AMERICAN BANK NOTE COMPANY, LITHO".



? Lithographed, unwatermarked Perforated 12

- 1) \$1 blue, "SPECIMEN" in red, punch hole
- 2) \$1 blue, "SPECIMEN" in red, black printed control number, punch hole
- 3) \$1 blue, punch hole



b) ? Lithographed, unwatermarked Hyphen-hole 6¾

- 1) \$1 blue, red printed control number, punch hole
- 2) \$3 blue, red printed control number, punch hole

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