

## Bibliography of Cuban Revenues by Ernesto Cuesta

### <[AGUT9600](#)> **Agut y Fernández, Julián (compiler & commentator)**

Del Impuesto del Timbre del Estado—Legislación Completa de Este Tributo  
(On the State Stamp Tax—Complete Legislation on This Tax)

Madrid: Imprenta de Ricardo Rojas, 1896, in Spanish. Published as “Cuaderno LVII” (“Notebook LVII”) of the library series “Legislación de la Hacienda Pública de España” (“Public Revenue Legislation of Spain”). The fact that this publication is part of a series explains why its starting page number is 569.

Contents are as follows:

pp.v-viii: Introducción (Introduction)

pp.569-577: Fuentes Legales de la Ley Reformada (Legal Sources of the Reformed Law) [“Reformed” by subsequent legislation].

p.578: Real Decreto de 25 de Septiembre de 1896 autorizando la publicación de la ley reformada sobre el Timbre del Estado (Royal Decree of 25 September 1896 authorizing the publication of the reformed law of the State Stamp Tax)

pp.578-653: Ley del Timbre del Estado de 15 de Septiembre de 1892 reformada (Law of the State Stamp Tax of 15 September 1892 Reformed)

p.654: Real Decreto de 30 de Septiembre de 1896 aprobando el Reglamento para la ejecución de la ley reformada sobre el Timbre del Estado (Royal Decree of 30 September 1896 approving the Regulations for execution of the reformed law of of the State Stamp Tax)

pp.655-692: Reglamento Provisional para llevar a efecto La Ley del Impuesto del Timbre del Estado 15 de Septiembre de 1892 reformada (Provisional Regulations to implement the Law of the State Stamp Tax of 15 September 1892 as reformed [by subsequent legislation] ).

The official published text of the law is then appended as published:

pp.1-96: Timbre del Estado. Ley de 15 de Septiembre de 1892 reformada por las de 5 de agosto de 1893, 30 de junio de 1895, 21 de agosto de 1896 y art. 7.º de la de igual mes y año. (State Stamp Tax. Law of 15 September 1892 reformed by those of 5 August 1893, 30 June 1895, 21 August 1896, and article 7 of the law of the same month and year [a subsequent law of August 1896] ).

Although this legislation pertained to Spain and does not mention the colonies, it is included here because it sheds light into similar legislation already existing in the remaining Spanish colonies or legislator that was subsequently implemented in them.

### <[ALVAS7309](#)> **Álvarez Silva, Fermín**

"Los Sellos de la Universidad de La Habana"  
("The University of Havana Stamps")

Filanoticias, special issue for Puripex XIX, held at San Juan, Puerto Rico, Sept. 16-23, 1973, pp.33,42, Span., ill.

Notes on these elusive and hardly known Cuban revenue stamps.

### <[AMAD0312](#)> **Amado, Joaquín**

"El Papel Sellado Español" ("Spanish Stamped Paper")

ACADEMVS, Yr.4, No.6, Dec 2003, pp.7-15 (9), ill., Span.

"History of Spain's stamped paper since the inception of the stamp revenue in 1636 during the reign of Philip IV, including the reforms and tariff changes that followed over the centuries to expand its levying and increase its yielding. "Timbrology", the science dealing with the preservation and collecting of these documents, is the core of the second part. It reviews the periods in which this material can be classified, linked to the reigns or political regimes in Spain. It also provides advice on the evaluation of rarity, preservation, organization, and exhibition of stamped paper." (From English summary at the end of the Spanish article in Academvs.) Although the article does not deal directly with Cuban stamped revenue paper, it is of interest to the Cuban collector of this type of material, since all Cuban stamped revenue paper was printed in Spain and the issues for Cuba closely paralleled those of Spain.

**Bibliography of Cuban Revenues**  
**by Ernesto Cuesta**

**<[APP9305](#)> A.P.P. (unknown author's initials)**

“Overprinted Cuban Fiscals”

The Fiscal Philatelist, Vol.1, May 1893, pp.88-89.

The article discusses the distribution of quantities found in a large lot of 1883 overprinted Giro stamps, providing for each overprint type a listing of the values found in the lot and the quantities of each.

**<[ARAZ9000](#)> Arazoza, Antonio J. de**

Legislación del Impuesto del Timbre en la Isla de Cuba  
(Revenue Tax Laws of the Island of Cuba)

Habana: La Propaganda Literaria, 1890, xix pp. of, title, prologue and index plus 164 pp. of text, in Spanish. The prologue is a historical account of revenue taxes imposed in the island of Cuba (pages v to xi). The prologue is followed by an alphabetic listing of the contents of the book on pages xiii to xix. The book starts with the Royal Decree and instruction for the collection of revenue taxes of 5 February 1886 and is appended with subsequent dispositions that reference the pertinent sections of the 1886 Decree. The book also includes instructions on the subject from the years 1870, 1880, and 1881. Also included are the regulations governing inspectors and their subsequent modifications and the contract with the "Banco Español de la Isla de Cuba" (Spanish Bank of the Island of Cuba) for the collection of revenue taxes and associated instructions. The book ends with several dispositions of general interest related to the subject. The revenue tax stamps and revenue paper that should be used in each instance specified by the laws and their denominations are all detailed.

**<[BACK8810](#)> Backovitch, David**

“Papel Sellado--The Revenue Stamped Papers of Cuba, 1640 to 1899”

Unpublished, received from the author with handwritten date of 10/20/88, 20 pp., ill.

This is a precursor of <[BACK89033](#)>. The work consists of 20 photocopied pages with some items from Mr. Backovitch's collection photocopied and some revenue paper watermarks illustrated. It appears to be a forerunner of <[BACK8903](#)>.

**<[BACK8903](#)> Backovitch, David**

“Papel Sellado—The Revenue Stamped Papers of Cuba and Puerto Rico”

Unpublished, received from the author on 3/3/89; 46 loose leaf photocopied pages; ill.; in English.

The work consists of 46 photocopied pages with some items from Mr. Backovitch's collection photocopied. It appears to be a follow-up of <[BACK8810](#)>. The work has a one page introduction on the history of revenue paper use in Cuba and Puerto Rico and is followed by several sections on the Sello Series, Multas Series, Reintegros Series, and Pagos al Estado Series. Each series consists of a brief one or two page introduction and a listing of known issues with year dates and a brief description. The series are illustrated with photocopies of various samples. The work ends with a one page bibliography.

**<[BACK8909](#)> Backovitch, David**

“Papel Sellado—The Revenue Stamped Papers of Cuba and Puerto Rico”

Unpublished; sent by the author to Pedro Rodríguez on 9/4/89; 58 loose leaf photocopied pages; ill.; in English.

This is an update of <[BACK8903](#)>. Don't know if Mr. Backovitch carried this work any further.

**<[BACK9901](#)> Backovitch, David**

“Excise Stamps of the Republic—New Types”

“Sellos de Impuesto Sobre el Consumo de la República—Nuevos Tipos”

CPa, Vol.11, No.31, First Third 1999, p.25, ill., Eng & Span.

The Spanish title of this article should have been “Sellos de Impuesto de la República Sobre el Consumo—Nuevos Tipos” since the excise tax stamps discussed were not on consumption by the Republic but rather on consumption by its citizens. There is also a correction to this article on p.46 of <[KOUR9905b](#)>.

**<[BACK9905](#)> Backovitch, David**

“The American Bank Note Company Tax Stamps”

## Bibliography of Cuban Revenues by Ernesto Cuesta

“Los Sellos de Impuestos de la American Bank Note Company”  
CPa, Vol.11, No.31, First Third 1999, pp.71-73 (3), Eng & Span.

**<[BACK0001](#)> Backovitch, David**

“The Match Makers of Cuba 1903-1956”

”Los Fabricantes de Fósforos de Cuba 1903-1956”

CPa, Vol.12, No.34, First Third 1999, pp.23-28 (6), ill., Eng & Span.

**<[BACKyymm-1](#)> Backovitch, David**

“Forgeries of the 1883 50c Giro Overprint” and

“Listing of Known Forgeries of the 50c 1883 Giro Overprint”

Unpublished, undated. Received from the author as 7 photocopied pages, illustrated, in English.

These are companion articles that discuss forgeries of the 1883 surcharges on Giro stamps using the 50c value as the focus since it was the most widely used and abused denomination. The first article consists of a three page introduction, with one page illustrating the five types of overprints used on the genuine stamps. The second article is a three page listing describing the characteristics of the genuine overprints followed by a description of the characteristics of one Type I forged overprint and four Type IV overprints. The second article contains no illustrations. The last page is a brief bibliography.

**<[BACKyymm-2](#)> Backovitch, David**

“The Overprinted Cuban Giros of 1883—Forgeries and Varieties”

Unpublished, undated. Received from the author as 11 photocopied pages, illustrated, in English.

This is an update of <[BACKyymm-1](#)> consisting of a five page introduction, followed by two pages describing and illustrating the characteristics of the genuine Type I and Type IV overprints, and five pages describing and illustrating the characteristics of one Type I, three Type IV forged overprints, and another Type IV overprint that the author is unsure as to whether it is genuine or bogus (the type designations are those used in <[BACKyymm-1](#)>). The last page is a brief bibliography. The bibliography lists <[JONE9005](#)>, so this article is from the early 1990s.

**<[BACKyymm-3](#)> Backovitch, David**

“Partial notes on *Giro* and *Recibos y Cuentas* revenue stamps”

Unpublished, undated, 4 photocopied pages of notes, in English.

These notes seem to be part of correspondence with Pedro Rodríguez and/or Bill McP. Jones providing them with some insights on these stamps while they were working on <[JONE9005](#)>. The handwritten notes are by Pedro.

**<[BARA9110](#)> Barata, Paulo Rui**

Spain Revenues: National, Provincial, Municipal, Corporative, Colonial

Portugal: Publifil, Oct 1991, 102 pp., ill., Eng. 500 copies printed.

Includes sections on Spanish Antilles and Cuba.

**<[BARA96mm](#)> Barata, Paulo Rui**

“Cuba: Documentos de Policía” (“Cuba: Police Document Stamps”)

The International Revenuer, Issue 17, p.8, in English despite the title in Spanish.

English translation of a Decree dated at La Habana, December 31, 1855, and signed by José de la Concha, specifying the regulations and rates for the collection of “police taxes” to be imposed on passports, bills of unloading, travel and transit permits, public transportation licenses, dwelling certificates, retail sale permits, peddling licenses, hunting licenses, permits for billiards, permits for ball games, permits for public balls, etc. These taxes were initially represented by a stamp directly imprinted on the documents, but later started to be paid with stamps when the first issue of the “Documentos de Policía” stamps were placed in circulation in 1865. Article 6 of the decree mentions the use of “countersign” or “control” stamps for countersigned licenses which the author identifies as being the “Sellos de Referendo”.

## Bibliography of Cuban Revenues by Ernesto Cuesta

### <[BARR90206](#)> **Barreras, Antonio**

"Los Sellos 'Habilitados por la Nación' de Cuba" ("The 'Habilitados por la Nación' Overprinted Stamps of Cuba") RSFC, Yr.I, No.3, 15 June 1902, p.34-39 (6), ill., Span. See <[BARR91104b](#)> for a reprint with a list of the known overprinted postage, telegraph, and fiscal stamps and illustrations of some of them. Also reprinted in <[BARR93908](#)> and <[BARR94611](#)>, and abstracted in <[BARR94907a,b](#)>.

Excellent treatment of this controversial issue, backed up with documentation.

### <[BARR90404a](#)> **Barreras, Antonio**

"Cuba. Sellos Fiscales del Consejo Provincial de Matanzas"  
("Cuba. Revenue Stamps of the Provincial Council of Matanzas")  
RSFC, Yr.III, No.4, 15 April 1904, pp.49-54 (6), ill., Span.

### <[BARR90407a](#)># **Barreras, Antonio**

"Sellos Fiscales de Cuba. Ensayo de Clasificación"  
("Revenue Stamps of Cuba. An Attempt at their Classification")  
Coauthor: José Gutiérrez Hernández (see <[GUTIHJ0407](#)>)  
RSFC, Yr.III, No.7, 15 July 1904, pp. 97-105 (9);  
RSFC, Yr.III, No.8, 15 Aug. 1904, pp.115-125 (11);  
RSFC, Yr.III, No.9, 15 Sep. 1904, pp.129-141 (13);  
RSFC, Yr.III, No.10, 15 Oct. 1904, pp.145-150 (6); 39 pages total, ill., Span.

The first four installments of an excellent classification of Cuban revenue stamps. The October installment indicates that the series will continue, but we have not been able to obtain copies of the November or December 1904 issues of RSFC to verify whether they indeed contain additional installments in the series. The January 1905 and subsequent issues of RSFC do not contain any further installments. However, Barreras and Gutiérrez later publish a comprehensive catalog of Cuban revenue stamps which probably goes beyond the information intended for these articles (see <[BARR91000](#)> and <[BARR91200](#)>,.both also published in association with José Gutiérrez Hernández).

### <[BARR91000](#)> **Barreras, Antonio**

Catálogo de los Sellos Fiscales de Cuba  
(Catalog of the Revenue Stamps of Cuba)

Co-author: José Gutiérrez Hernández (see <[GUTIHJ1000](#)>)

Habana, Cuba: Imprenta de J. A. Casanova, 1910, 156 pp.

This is probably a precursor of <[GUTIHJ1200](#)>. The cover of the book labels the work as part of the library of the RCFC, the journal of the Cuban Philatelic Circle which later sponsored the 1912 publication of <[BARR91200](#)>.

### <[BARR91104b](#)> **Barreras, Antonio**

"Sellos de Cuba HABILITADOS POR LA NACION"

("Cuban Stamps Overprinted HABILITADOS POR LA NACION")

RCFC, Yr.2, No.4, Apr 1911, pp.167-175 (9), ill., Span. Reprint of <[BARR90206](#)> with a list of the known overprinted postage, telegraph, and fiscal stamps and illustrations of some of them. Also reprinted in <[BARR93908](#)> and <[BARR94611](#)>, and abstracted in <[BARR94907a,b](#)>.

### <[BARR91200](#)> **Barreras, Antonio**

Catálogo de los Sellos Fiscales de Cuba (Catalog of the Revenue Stamps of Cuba)

Coauthor: José Gutiérrez Hernández (see <[GUTIHJ1200](#)>)

Habana, Cuba: Published by the Círculo Filatélico de Cuba (Cuban Philatelic Circle), printed by J.A. Casanova, 1912, 255 pp., ill., Span. Limited edition in book form.

The most complete catalog ever published of the revenue stamps of Cuba covering the period 1856 to 1912. Originally published serially in the RSFC where the first three installments appeared from July to September 1904, but discontinued thereafter without explanation (see <[BARR90407a](#)>). The coverage of Cuban revenues

## Bibliography of Cuban Revenues by Ernesto Cuesta

provided in this catalog is more extensive than Forbin's. Includes citations from official documents. An indispensable reference for the Cuban revenues collector.

**<BILL4500> Billig, Fritz (editor)**

"Cuba: Revenue Stamps."

Billig's Philatelic Handbook, Vol.5, 1945, p.195, ill.

(Note: Billig's Philatelic Handbook was reprinted in 1970 by HJMR Co.)

Price list of Bills and Invoices (Recibos y Cuentas) revenue stamps of 1871-1873, both used and unused.

**<BUST0905> Busto Galup, Raudel**

"Cuba: Papeles sellados HABILITADO Por La NACION"

"Cuba Revenue Paper Overprinted HABILITADO Por La NACION"

CPa, Vol.XX, No.56, May-Aug 2009, pp. 1, 4-8 (6), ill., Span. & Eng.

**<CA89410b> El Curioso Americano**

"Colección de Papel Sellado" ("Collection of Stamped Paper")

CA, Yr.II, No.1, Oct 1894, pp.14-15

CA, Yr.II, No.2, Nov 1894, pp.20-21,

CA, 3rd Epoch, No.2, 15 Aug 1899, pp.9-10, ill., Span.

List of revenue stamped paper qualified for use in Cuba in a private collection. The list is useful for the study of revenue stamped paper used in Cuba, but is by no means comprehensive.

**<CABE8706> Cabello Borrás, Fernando**

"Antillas. La emisión de 1871" "Spanisch-Westindien, Ausgabe 1871" ("Antilles. The 1871 Issue")

Spanien Rundbrief, No.60, Jun 1987, pp.1898-1901 (4), ill., in Spanish and German. The Spanish version is on pp.1898 and 1900; the German version is on pp.1899 and 1901. Translation into German by Dr. O. Schier.

Spanien Rundbrief is now known as Spanien-Philatelie, a German publication specializing in Spanish philately. It is the bulletin of the "Arbeitsgemeinschaft Spanien in Bund Deutsches Philatelisten".

**<CABE0304> Cabello Borrás, Fernando**

Alegoría de la Justicia. Un diseño con avatares.

(Allegory of Justice. An evolving design.)

Essay entered in the philatelic literature competition at EXFILNA 2003, held April 7-13, 2003, in Granada, Spain. 18 pp, ill., in Spanish. Republished as part of <CABE0800> on pp.125-142 (unnumbered).

Evolution and changes in the design of the cliché of the Spanish stamps showing an "Allegory of Justice" image of a seated woman bearing the scales of justice in her raised left hand and a sword on her right hand. The essay treats the changes in the design and identifies several types of forgeries. The design was also used for the "Derecho Judicial" (Judicial Rights) stamps of 1876 through 1881 used in Cuba and Puerto Rico.

**<CABE0800> Cabello Borrás, Fernando**

Las emisiones de sellos de Derecho Judicial usados en Cuba, 1864-1870.

The Judicial Law Stamp issues used in Cuba

Co-author: Adolfo Sarrías Enríquez (also listed as <SARR0800>).

Barcelona, Spain: Published by the authors, 2008, 160 pp., profusely illustrated, Span. & Eng. Translation of the Spanish text into English by José Ramón Mallón Bauzá

This is a comprehensive study of the "Derecho Judicial" (Judicial Law) revenue stamps of Cuba of the period from 1864 to 1870. The book sets these stamps in their historical context, provides an overview and analysis of the set of issues, and then goes into a detailed description of each year issue with excellent color illustrations of the stamps, their technical printing information, examples of usages, and record and description of any known counterfeits. The text is in Spanish with translations in English up to page 122. The annexes starting on p.123 are only provided in Spanish in unnumbered pages. The first annex is by Fernando Cabello and is titled "Alegoría de la Justicia. Un diseño con avatares. Evolución y cambios en el diseño del clisé de la ALEGORIA DE LA

## Bibliography of Cuban Revenues by Ernesto Cuesta

JUSTICIA 1865-1881." This translates into "Allegory of Justice. An evolving design. Evolution and changes in the design of the cliché of the Allegory of Justice 1865-1881." This piece traces the changes in the cliché design throughout its period of use with detailed illustrations of the changes. It is followed by a detailed description, classification, and illustration of the known postal forgeries of the period and ends with a similar exposé of the known philatelic forgeries. This annex spans pages 125 to 142. The second annex is found on pages 143-146 and is titled "Falsificaciones de sellos fiscales de Derecho Judicial para Antillas Españolas usados en Cuba" ("Forgeries of the Judicial Law revenue stamps of the Antilles used in Cuba") and focuses on postal forgeries of the 1867 and 1868 issues. No author is listed for this annex, but we suspect it is Mr. Sarrías. The last annex is a single page annex on p. 147 consisting of a table with two sections; the first one describing the Spanish monetary system and the second one describing the Cuban one. The annexes are followed by a one page bibliography and a one page index that is in reality a table of contents.

### <[CABE1212](#)> **Cabello Borrás, Fernando**

"El empleo de los sellos de Derecho Judicial" ("Use of the *Derecho Judicial* Stamps")  
EcoF, Yr.LXVIII, No.1213, Dec2012, pp.24-25, ill., Span.

### <[CAMPB8407](#)># **Campbell, James (translator)**

"Laws Governing the use of Sellos in Spain"

AR, Vol.38, No.7, Jul-Aug 1984, pp.136-137 (2);

AR, Vol.39, No.1, Jan 1985, pp.7-9 (3);

AR, Vol.39, No.3, Mar 1985, pp.42, 44 (2);

AR, Vol.39, No.7, Jul-Aug 1985, pp.103-104 (2); "to be continued"...

Quoting the introduction to the first installment of this series: This is a translation of the laws governing the use of stamped revenue paper in the Spanish colonies from 1638. These laws are helpful in understanding how the revenue stamped paper was to be used and the applicable tax rates. The last installment cited ends with the notation "To be continued" but no additional installments are known to have been published.

### <[CARRE1000](#)> **Carreras y Candi, Francisco**

Catálogo General Ilustrado de los Sellos Fiscales de las Colonias Españolas  
(General Illustrated Catalog of the Revenue Stamps of Spanish Colonies)

Barcelona, Spain: Imprenta Francisco J Altés y Alabert, 1910, 88 pp., ill., Span.

First published as a series of articles in the magazine El Filatélico Español (according to <[GAHL8400](#)>, p.486).

One of the few catalogs covering the revenue stamps of Cuba extensively.

### <[CARRE1800](#)> **Carreras y Candi, Francisco**

Los Sellos de Telégrafos Municipales de España y Colonias  
(The Municipal Telegraph Stamps of Spain and Colonies)

Barcelona, Spain: 1918

### <[CEBA0200](#)> **Ceballos, José G.**

Catálogo Regulador Ilustrado de Compra y Venta de los Sellos de Correos, Telégrafos y Fiscales de España y Colonias (Illustrated Catalog to Regulate the Purchase and Sale of Postage, Telegraph, and Revenue Stamps of Spain and Colonies)

Madrid, Spain: 1902, 199 pp., ill., Span.

### <[CHAB7509](#)># **Chabot, Elliot Charles**

"The Mystery of the Missing Revenues of Cuba"

AR, Vol.29, No.7, WNo.277, Sep. 1975, p.244.

Short article on whether U.S. revenue stamps were used in Cuba during the U.S. Administration.

### <[CHAB7700](#)># **Chabot, Elliot Charles**

Catalogue of the Revenue Stamps of the United States' Possessions and Zones of Military Occupation  
Washington, D.C.: Washington Metropolitan Area Fiscal Society, 1977.

## Bibliography of Cuban Revenues by Ernesto Cuesta

### <[CHAB7903](#)> Chabot, Elliot Charles

"Bibliography of the Revenue Stamps of the United States' Territories, Possessions and Occupied Areas"  
PLR, Vol.28, No.1, Second Series No.102, 31 Mar 1979, pp.4-17 (14).

This work only contains two entries relevant to Cuba: <[CHAB7509](#)> and <[CHAB7700](#)>.

### <[CPa9011](#)> Revista de la Sociedad Filatélica Cubana

"Foreign Press Items -- Revenue Stamps" "Prensa Extranjera -- Sellos Fiscales"

CPa, Vol.II, No.6, Nov-Dec 1990, pp.60-61,63 (3), ill., Eng. & Span. Translation and reprint of <[RSFC0208a](#)>.

### <[CTP0408](#)> Le Collectionneur de Timbres-Poste

"Cuba"

CTP, No.286, 1 Aug 1904, p.235, in French.

Report that no subsequent news has been received about the Cuban stamp issue to commemorate the installation of the new Republic of Cuba, but that news has been received from the Cuban Philatelic Society that they are proposing a permanent stamp issue with values from 1 cent to 1 peso representing views of monuments in Havana and several other cities, a 10c. special delivery stamp, a set of revenue stamps for fines (multas) in values of 1, 2, 5, and 10 cents, and a set of stamped envelopes with the effigy of Columbus in values of 1, 2, and 5 cents.

### <[CTP0902](#)># Le Collectionneur de Timbres-Poste

"Cuba"

CTP, No.340, 1 Feb 1909, p.38, in French.

Report of regular Cuban stamps being overprinted with an encircled large "T" incorrectly supposed to be for use as revenue stamps (timbre-taxe), but unconfirmed. Actually the stamps were overprinted for use as postage due stamps.

### <[CUES9810](#)> Cuesta, Ernesto

"Reseña Bibliográfica: Book Review: *Specialized Catalog—Handbook of the Revenue Stamps of Cuba. (Second Edition). Catálogo—Manual Especializado de los Sellos Fiscales de Cuba. (Segunda Edición) by William McP. Jones and Pedro M. Rodríguez.*"

CPa, Vol.10, No.30, Oct 1998, p.185, Eng & Span.

### <[CUES-Revenues](#)> Cuesta, Ernesto

Bibliography of Cuban Revenues

Bethesda, Maryland: Continuously updated section within the <[CUES-Biblio](#)> and <[CUES-LBiblio](#)> Internet Websites. This is a sub-bibliography listing only items dealing with Cuban revenue stamps extracted from the main bibliography. This entry refers to this bibliography.

### <[EREN5500](#)> Erénchun, Félix

Anales de la Isla de Cuba—Diccionario Administrativo, Económico, Estadístico y Legislativo. Año de 1855.  
(Annals of the Island of Cuba—Administrative, Economical, Statistical, and Legislative Dictionary. Year of 1855.)

Habana: Imprenta La Antilla, 1858, set of four volumes published for the year 1855, no illustrations, in Spanish. All four volumes have been digitized by Google from copies of the original books owned by Harvard University and held in the Widener Harvard Depository with call number SA 1712.3. The four volumes contain a wealth of information that provides a comprehensive picture of life on the Island of Cuba in the middle of the 19<sup>th</sup> Century.

The information is presented alphabetically in dictionary form distributed among the four volumes as follows:

Volume 1, [letters A and B](#), pp.1-635;

Volume 2, [letters C and CH](#), pp.636-1394;

Volume 3, [letters D to L](#), pp.1395-2168; and

Volume 4, [letters M to V](#) (no other letters are included), pp.2169-2598, plus an alphabetical index with separately numbered pages 1-167.

## Bibliography of Cuban Revenues by Ernesto Cuesta

The entry <EREN5500> groups together items contained in Vols.1-4 that might be of interest to the Cuban philatelist because of their postal implications or connections. These items are summarized and individually referenced below. As additional references are identified, they will be added to the list.

- [pp.54-55](#): Mention of the centralization of certain functions into the Treasury Department (Hacienda); some of which relate to the postal service and the collection of fiscal revenues.
- [pp.194-195](#): Mention of the requirement for the customs house to coordinate with the postal service the departure of ships to ensure that the correspondence on hand is dispatched on time for their departure.
- [pp.212-213](#): Mention of the Royal Order of 25 August 1841 regulating the operation of British packetboats, permitting them among other things to transport foreign correspondence to and from Cuba but prohibiting them to transport any correspondence of the Spanish dominions that is under existing contracts with Spanish firms.
- [pp.291](#): Mention of the Royal Order of 5 February 1848 granting benefits similar to those of the British packetboats to U.S. ships operating between New York and New Orleans.
- [p.308](#): Mention of the requirement for the disinfection of mail being unloaded from ships under quarantine.
- [p.318](#): Mention that ships transporting correspondence will not be exempt from paying port duties.
- [p.422](#): Mention of Article 7 of the Government Decree of 7 May 1855 prohibiting passengers arriving at the port of La Habana from transporting private mail to the detriment of the postal service.
- [pp.1277-1373](#): “Correo” (“Postal Service”) and Correspondencia Oficial” (“Official Correspondence”). This 97 page section provides an extensive coverage of the operation of the postal service in Cuba and the associated regulations.
- [pp.1572-1573](#): On the franking of official fiscal mail.
- [pp.2245-2246](#): “Papel Sellado” (“Revenue Paper”). Instruction on the proper type of revenue paper to be used for verbal trials and instruction for distribution of supplies of revenue paper to the island’s mayors and its proper use.
- [pp.2459-2461](#): “Telegrafo” (“Telegraph”). Regulations suspending telegraph services overnight and governing telegraphy schools; table of telegraph offices with numbers of messages dispatched by each and funds collected.

### <EREN5600> Erénchun, Félix

Anales de la Isla de Cuba—Diccionario Administrativo, Económico, Estadístico y Legislativo. Año de 1856. Letra B. (Annals of the Island of Cuba—Administrative, Economical, Statistical, and Legislative Dictionary. Year of 1856. Letter B.)

Habana: Imprenta La Habanera, 1858, set of three volumes of the 1856 edition of the Erenchún "Anales", augmenting the content of the 1855 edition, no illustrations, in Spanish. All three volumes have been digitized by Google from copies of the original books owned by Harvard University and held in the Widener Harvard Depository with call number SA 1712.3.2.

The information is presented alphabetically in dictionary form distributed among the three volumes as follows:  
Volume 1, [letter A](#), pp.1-840;  
Volume 2, [letters B to E](#), pp.841-1584; and  
Volume 3, [letters F to V](#) (no other letters are included), pp.1585-2155. An alphabetical index, followed by a chronological index, is included as part of this volume on pp.2001-2155.

The entry <EREN5600> groups together items contained in Vols.1-3 that might be of interest to the Cuban philatelist because of their postal implications or connections. These items are summarized and individually referenced below. As additional references are identified, they will be added to the list.

- [pp.1396-1405](#): “Correo” (“Postal Service”) and “Correspondencia Oficial” (“Official Correspondence”) . The coverage of the postal service continues in the second volume of the 1856 edition of the dictionary under the letter C, basically updating and supplementing the 1855 edition (see <EREN5500>).
- [pp.1588-1602](#): “Ferro-Carril” (“Railroad”). Copy of Royal Orders regulating the establishment and operation of railroads in Cuba, including the provisioning of telegraph and postal services. The piece ends with a list of the railroad lines in operation at the time of publication.



**Bibliography of Cuban Revenues**  
**by Ernesto Cuesta**

[pp.1819-1820](#): "Papel Sellado" ("Revenue Paper"). Orders for the adequate distribution of supplies of revenue paper to the island's mayors and its proper use.

[pp.1919-1937](#): "Telégrafos Electro Magnéticos" ("Electro Magnetic Telegraphs"). Overview of the establishment of telegraphy services in the island and regulations governing the service.

**<[FERRA2504](#)> Ferrari de la Renotière, Philippe**

Catalogue des Timbres Poste composant la collection de M. Ferrari de la Renotière (Douzieme Vente)

(Catalog of Postage Stamps comprising the collection of Mr. Ferrari de la Renotière (Twelfth Sale))

Paris, France: Catalog of the auction produced by Mr. G. Gilbert, auction held 22-24 Apr 1925, Cuba in lots 560-583 (24) on pp.58-60 and photo plate 15.

This sale included exceptional material of Cuba's Spanish colonial period (lots 560-573), including the famous Scott #15 Y1/4 surcharge with inverted fraction 4/1 offered together with an unused block of 9 of the same stamp as lot #561. Lots 574-582 (9) were of Puerto Príncipe surcharged stamps, and lot 583 offered a collection of Cuban telegraph stamps and some revenue stamps.

**<[FERRM7512](#)> Ferrer-Monge, José A.**

Revenue Stamps of Cuba. Second Draft

Unpublished draft of a catalog of revenue stamps of Cuba; 32 pp. The author was probably developing this catalog in cooperation with William McP. Jones, who eventually published [<JONE9005>](#). In fact, the draft may have originated with Mr. Jones, but since there was no indication of authorship and it comes from the Ferrer-Monge library, I am listing it under his name.

**<[FORB1500](#)> Forbin, A.**

Catalogue Prix-Courant de Timbres Fiscaux (Catalog of Current Prices for Revenue Stamps)

Amiens, France: Yvert & Tellier, 3rd ed., 1915, 797 pp., ill., text in French, priced. Reprinted by Duane Zinkel, Madison, Wisconsin, 1975. Cuban revenues covered on pp.329-345 (17). (The first edition of 638 pp. was published in 1905 and the author is given as L'Hoste Forbin; the second edition of 734 pp. was published in 1909.)

Excellent listing of Cuban revenues of the Spanish Administration and of the Republic up to 1915. Also contains excellent listings of Spanish and Spanish Possessions revenues which is of great value as reference material for the Cuban philatelist. Forbin is to the revenues collector what Scott's Standard Postage Catalog is to the regular stamp collector.

**<[FP92??](#)> Fiscal Philatelist**

"Overprinted Fiscals"

FP, 1892, p.88. [Need month of publication and photocopy.]

**<[FULC0200](#)> Fulcher, Lionel William (editor)**

Catalogue of the Revenue Stamps of Spain and Colonies,

Including the American Occupation and Revolutionary Issues

Catford, U.K.: Walter Morley, 1902, 98 pp. + ix pp. of advertisements, ill., priced. Cuba on pp.60-81 (22).

**<[GAHL8400](#)> Gahl, Norman**

Bibliografía Filatélica y Postal: España y sus Ex-Colonias 1500-1980

(Philatelic and Postal Bibliography: Spain and Its Ex-Colonias 1500-1980)

Co-author: Natalio S. Nathan (see [<NATH8400>](#)).

Madrid, Spain: Museo Postal y de Telecomunicaciones (Postal and Telecommunications Museum), 1984, 551 pp., ill. 1000 copies printed. In Spanish, but with English translation of most annotations so that it can be used with full benefit by English-speaking persons.

Borrowing from [<ELIA8502>](#): A comprehensive bibliography of books and pamphlets dealing with the philately and postal history of Spain and her former colonies. The main listing offers 1785 titles arranged chronologically

## Bibliography of Cuban Revenues by Ernesto Cuesta

from 1514 to 1981. Most of the material is of Spanish origin, but a considerable number of foreign publications are included. Listings are well cross-referenced and there are numerous illustrations. In addition, there are appendices for postal route maps, revenue stamps, and periodicals (both philatelic and official). Literature listings for the early centuries represent an outstanding record of literature likely to be of direct or tangential interest to the postal historian. All citations of relevance to Cuban philately contained therein have been included in this bibliography.

### <GALVJ92300>\* **Gálvez Jiménez, Miguel**

Catálogo de los Sellos de Correos, Telégrafos y Fiscales con sus Pruebas y Ensayos de España y Colonias. Parte I. (Catalog of the Postage, Telegraph, and Revenue Stamps of Spain and Colonies with Corresponding Proofs and Essays. Part I)

Madrid, Spain: M. Gálvez, 17th ed., 1923, 392 pp., ill., priced, Span.

Citing <GAHL8400>, p.214: This was the 17th edition and the best of the catalogs <LOPE9000> and <GALVJM89600>. It was called "Part I" and was intended to have a second part, but it never did.

### <GARC4408a> **García, Rafael R.**

"Sellos Fiscales de Cuba" ("Cuban Revenue Stamps")

AF, Yr.IX, No.28, Aug-Sep-Oct 1944, p.12, ill., Span.

This is the introduction to the catalog of Cuban revenue stamps that would be published by the author in several installments of the AF journal, starting with p.13 of the current issue that is dedicated to the "Recibos y Cuentas" revenue stamps (see GARC4408b>).

### <GARC4410> **García, Rafael R.**

"Sellos Fiscales de Cuba: Derecho Judicial" ("Cuban Revenue Stamps: Derecho Judicial")

AF, Yr.IX, No.29, October-December 1944, pp.9-10, ill., Span.

Listing of the 1856-1864 imperforate "Derecho Judicial" revenues of Cuba. No prices are provided with this listing. A short note at the end of the listing indicates that the ½, 1, and 2 reales values of these stamps are known used as postage stamps to frank correspondence and the same is true of other low denomination revenue stamps.

### <GARC4501># **García, Rafael R.**

"Sellos Fiscales de Cuba: Emisión del Consejo Provincial de Matanzas."

("Cuban Revenues: Issue of the Matanzas Provincial Council.")

AF, Yr.XX, No.30, Jan-Mar 1945, p.17, ill., Span.

Listing of the revenue stamps issued in 1903 by the provincial council of Matanzas, again without prices. The listing is accompanied by a short note about these revenues indicating that they saw little acceptance and were removed from circulation by November 30 of the same year of issue and indicates that used samples in good condition are rather rare. The note also mentions that these stamps exist perforated and imperforated, that some can be found as tete-beche pairs, and that errors in the printing and perforation are abundant.

### <GARC4504># **García, Rafael R.**

"Sellos Fiscales de Cuba" ("Cuban Revenue Stamps")

AF, Yr.XX, No.31, April-June 1945, p.52, ill., Span.

Unpriced listing of the "Giro" revenues of 1868 that the author mentions were in circulation until 1877, but were temporarily replaced in 1869 by overprinted stamps of commonly used denominations such as 40c., 75c., 4.50E, 7.50E, etc. that are quite rare. The overprinted stamps that the author is referring to in the note are the "Habilitado por la Nación" overprinted stamps ordered to be so overprinted by the Spanish revolutionary junta that took over the Spanish government from the monarchy at the end of 1868 and into 1869. The listing notes that these giro stamps are found in two tones: light bistre and bistre, the lighter tone corresponding to an early printing. It also notes that the 3 Escudos value exists with an inverted numeral 3.

**Bibliography of Cuban Revenues**  
**by Ernesto Cuesta**

**<[GARC4507](#)># García, Rafael R.**

"Sellos Fiscales de Cuba" ("Cuban Revenue Stamps")  
AF, Yr.XX, No.32, July-September 1945, p.11, ill., Span.

Unpriced listing of the provincial Santiago de Cuba "Cédulas" and "Matrículas y Grados" revenues of 1891-93. The second group of listed stamps is incorrectly labeled 1893 instead of 1892.

**<[GARC4605b](#)># García, Rafael R.**

"Sellos Fiscales de Cuba" ("Cuban Revenue Stamps")  
AF, Yr.XX, No.35, May-June 1946, p.28, ill., Span.

Unpriced listing of the Holguín municipal tax revenues (Arbitrios Municipales) of 1887 and the 1888-90 Havana municipal tax revenues overprinted "HOLGUIN" with bisected uses noted, including an illustration of a bisect and full stamp on piece. Mr. García notes that in his opinion these are the rarest of all Cuban revenue stamps.

**<[GARC4704](#)> García, Rafael R.**

"Catálogo de Sellos Fiscales de Cuba (Continuación)" ("Catalog of Cuban Revenue Stamps (Continuation)")  
AF, Yr.XXI, No.39, April-May-June 1947, p.40, ill., Span.

Priced listing of the "Timbre Móvil" revenue stamps of Cuba from 1886 to 1898, including prices for unused, used, and postally used copies. In an explanatory note preceding the listings Mr. García indicates that these stamps in 1886 substituted the "Recibos y Cuentas" stamps listed in [GARC4408b](#) and that the 1898 Timbre Móvil issue substituted even more species of revenue stamps until eventually in 1914, during the Republic, all revenue stamps were replaced with the "Sellos del Timbre Nacional" issue of 1914 and subsequent years. The note also indicates that these stamps were often used postally, sometimes bisected.

**<[GARC4710](#)> García, Rafael R.**

"Catálogo de Sellos Fiscales de Cuba: Pagos al Estado"  
("Catalog of Cuban Revenue Stamps: Payments to the State")  
AF, Yr.XXI, No.41, Oct-Nov-Dec 1947, pp.20-21, ill., Span.

Unpriced listing of the "Pagos al Estado" Cuban revenue stamps that were used from 1886 to 1897. An introductory note describes the format of these stamps and a final note indicates that these stamps were never used postally nor are they known to have been used bisected.

**<[GARC5303a](#)> García, Rafael R.**

"También Se Coleccionan: Los Sellos Fiscales Sindicales"  
("They Are Collectible: Trade Union Revenue Stamps of Cuba")  
AF, Yr.XXVI, No.58, March 1953, p.8, ill., Span.

The only known list of trade union dues stamps with 22 samples illustrated. Unfortunately, the list is skimpy since the one page article is intended to only show the reader a sampling of the stamps.

**<[GARC5511](#)> García, Rafael R.**

"Los Sellos Fiscales de Cuba" "Cuban Fiscal Revenue Stamps"  
AF, "CUPEX" Special Issue, Nov 1955, p.126, Span. & Eng., ill.

**<[GARCA5900](#)># García de Arboleya, José**

Manual de la Isla de Cuba—Compendio de su Historia, Geografía, Estadística y Administración  
(Handbook of the Island of Cuba—Compendium of its History, Geography, Statistics, and Administration)

Habana, Cuba: Imprenta del Tiempo, 1859, xx pp. with 5 maps and 32 illustrations, in Spanish.

Following are some sections of interest:

pp.103-111: División Territorial (Territorial Breakdown)

## Bibliography of Cuban Revenues by Ernesto Cuesta

pp.113-130: Población (Population)

pp.190-223: Comunicaciones—Comercio (Communications—Commerce)

pp.296-301: Incomplete section that deals with revenue fees and postal organization and fees.

### <[GARCF9007a](#)> **García-Frutos, Silvia**

"Revenue stamps for business books used as postage (one of them bisected) on a letter mailed from Cienfuegos to Havana on December 27, 1873"

"Sellos fiscales para libros de comercio usados como franqueo (uno es bisectado) en una carta enviada desde Cienfuegos a La Habana el 27 de diciembre de 1873"

CPa, Vol.II, No.5, Jul-Aug 1990, p.25, ill., Eng. & Span.

### <[GARCF0205](#)> **García-Frutos, Silvia**

Cuba: Postal Stamps Used for Revenues

Black and white photocopy of the collection exhibited at the NAPEX 98 Philatelic Exhibition held 31 May to 2 June 2002 at the McLean Hilton of Tysons Corner, Virginia; 80 pages (5 frames of 16 pages each). The collection received a Vermeil medal at the exhibition.

### <[GARCF0304](#)> **García-Frutos, Silvia**

Cuba: Postal Stamps Used for Revenues

Black and white photocopy of the collection exhibited at the NAPEX 98 Philatelic Exhibition held 31 May to 2 June 2002 at the McLean Hilton of Tysons Corner, Virginia; 112 pages (7 frames of 16 pages each).

The collection received a Vermeil medal at the exhibition. Available are black and white photocopies of selected pages of the exhibition that are revisions or additions to the exhibit <[GARCF0205](#)>.

### <[GUER8604](#)> **Guerra Aguiar, José Luis**

"Bisectos y fiscales postales en el correo de Cuba--incluyendo los postales fiscales durante la dominación española" ("Bisects and Postally Used Revenue Stamps in the Cuban Mails--Including Revenue Stamps Used Postally During the Spanish Administration")

RF, No.206, Apr 1986, pp.140-144 (5), ill., Span.

### <[GUER8701](#)> **Guerra Aguiar, José Luis**

"Bisectos y fiscales postales en el correo de Cuba"

("Bisects and postally used revenue stamps in the Cuban mails")

FCb, Yr.22, No.1, Jan-Apr 1987, pp.18-29 (12), ill., Span.

### <[GUTIHJ0407](#)> **Gutiérrez Hernández, José**

"Sellos Fiscales de Cuba. Ensayo de Clasificación."

("Revenue Stamps of Cuba. An Attempt at their Classification.")

Coauthor: Antonio Barreras (see <[BARR90407a](#)>)

RSFC, Yr.III, No.7, 15 Jul 1904, pp. 97-105 (9);

RSFC, Yr.III, No.8, 15 Aug 1904, pp.115-125 (11);

RSFC, Yr.III, No.9, 15 Sep 1904, pp.129-141 (13);

RSFC, Yr.III, No.10, 15 Oct 1904, pp.145-150 (6); 39 pp. total, ill., Span.

The first four installments of an excellent classification of Cuban revenue stamps. The October installment indicates that the series will continue, but we have not been able to obtain copies of the November or December 1904 issues of RSFC to verify whether they indeed contain additional installments in the series. The January 1905 and subsequent issues of RSFC do not contain any further installments. However, Barreras and Gutiérrez later publish a comprehensive catalog of Cuban revenue stamps which probably goes beyond the information intended for these articles (see <[GUTIHJ1000](#)> and <[GUTIHJ1200](#)>,.both also published in association with Antonio Barreras).

### <[GUTIHJ1000](#)> **Gutiérrez Hernández, José**

Catálogo de los Sellos Fiscales de Cuba

**Bibliography of Cuban Revenues**  
**by Ernesto Cuesta**

(Catalog of the Revenue Stamps of Cuba)

Co-author: Antonio Barreras (see <BARR91000>)

La Habana, Cuba: Imprenta de J. A. Casanova, 1910, 156 pp.

Precursor of <GUTIHJ1200>. The cover of the book labels the work as part of the library of the RCFC, the journal of the Cuban Philatelic Circle which later sponsored the 1912 publication of <GUTIHJ1200>.

**<GUTIHJ1200> Gutiérrez Hernández, José**

Catálogo de los Sellos Fiscales de Cuba (1856-1912)

(Catalog of the Revenue Stamps of Cuba (1856-1912))

Co-author: Antonio Barreras (see <BARR91200>)

La Habana, Cuba: Published by the Círculo Filatélico de Cuba (Cuban Philatelic Circle), printed by J.A. Casanova, 1912, 255 pp., ill., Span. Limited edition in book form.

One of the most complete catalogs ever published of the revenue stamps of Cuba covering the period 1856 to 1912. Originally started to be published serially in the RSFC where the first four installments appeared from July to October 1904, but were discontinued thereafter without explanation (see <GUTIHJ0407>). The coverage of Cuban revenues provided in this catalog is more extensive than Forbin's. Includes citations from official documents. It is an indispensable reference for the Cuban revenues collector.

**<GUTIHJ1311> Gutiérrez Hernández, José**

Catálogo de los Sellos Fiscales de Cuba

(Catalog of the Revenue Stamps of Cuba)

Manuscript in the library of José María Sempere of Barcelona, dated "Terminado en 7 Nov 1913" ("Completed on 7 Nov 1913"), 342 pp. plus title page, introductory page, and 2 page index, ill., in Spanish.

The introductory page states that portions of this catalog were printed in RCFC under the direction of Dr. Antonio Barreras who contributed some of his own research (see <GUTIHJ0407>), but mentions that the material published therein lacked many varieties and additional details that were not included due to time limitations and that are included in the present work which the author considers complete barring some new items that may be uncovered with the passing of time. No mention is made in this introduction of the precursor published works <GUTIHJ1000> or <GUTIHJ1200>, but it is presumed that this manuscript is a further expansion of <GUTIHJ1200>. I do not know whether this final manuscript was ever formally published.

**<HARM0806a> H.R. Harmer, Inc., Bethel, CT**

Sale 2985-1: The American Bank Note Archives—Part III

Bethel, CT: H.R. Harmer, Sale 2985-1, 2 Jun 2008, Cuban lots #5019-5045, ill.

This sale featured several imperforate proofs of Republic postal and revenue issues.

**<HARR0310> Harrington, O. F.**

"New Cuban Revenue Stamp"

PW, Vol.24, No.3, Oct 1903, p.?

"Revenue Department"

PW, Vol.25, No.1, Nov 1903, p.?

Report of a new 2c. blue provincial revenue stamp supposedly [unconfirmed] to raise funds for Cuba's participation in the 1904 St. Louis World Exposition. [The 2c stamp was just one value in a set of 5 values of Habana provincial revenue stamps (Impuesto Provincial, Sello Móvil, Habana) issued on 21 April 1903.]

**<HARTM0806> Hartmann, Oscar T.**

"Foreign Revenue Notes"

PW, Vol.40, No.3, Jun 1908, unnumbered page.

PW, Vol.49, No.1, Aug 1910, unnumbered page.

PW, Vol.57, No.3, Dec 1912, unnumbered page.

## Bibliography of Cuban Revenues by Ernesto Cuesta

PW, Vol.71, No.1, Dec 1916, unnumbered page.

Various notes on Cuban revenues that provide some insights into how these stamps were viewed from the U.S. marketplace point of view at the time.

<[HEUE6807](#)> **Heueu, H. W.**

"Cuba (Republic)--Province of Matanzas. Varieties of the Fiscal Stamps."  
The Cinderella Philatelist, Vol.8, No.3, WNo.31, July 1968, p.43, ill.

<[HISC8200](#)> **Hiscocks, Steve E.R.**

Telegraph & Telephone Stamps of the World - A Priced and Annotated Catalog  
1982, Introduction and Acknowledgements on pp.vii, viii, and ix, Cuba on pp.81-88 (8); ill., Eng.

This catalog includes a complete listing of Cuban telegraph stamps only (no telephone stamps are included). Mint and used prices are quoted in British pounds. In the author's own words: "The prices I have given are those at which I would attempt to sell the stamps if I had spare copies for sale." An interesting note for collectors of revenue stamps are two notes by the author indicating that due to shortages in telegraph stamps in 1874 and 1889, the use of 1874 Libros de Comercio and 1889 Pagos al Estado revenue stamps was authorized in lieu of telegraph stamps. In neither case, however, were the stamps marked specifically for the telegraph use, so unless they are found with a telegraph cancellation or on a telegraph document itself, there is no way of identifying them as telegraphically used [I have no knowledge of the existence of any such examples]. The author does not provide a source for this information, but we assume that it appeared somewhere in government regulations or official bulletins.

<[IBAN9512](#)> **Ibáñez, Miguel L.**

Cuba. Incluyendo la Colección del Dr. Ibáñez.  
(Cuba. Including the Collection of Dr. Ibáñez.)

Barcelona, Spain: Soler & Llach subastas internacionales, s.a. Catalog of the international auction of the Dr. Miguel L. Ibáñez collection of Cuba, held December 15, 1995, containing 487 lots, profusely illustrated, in Spanish, bidding in U.S. dollars. [Prices realized](#) handwritten on the margin during the auction.

Outstanding auction dedicated in its entirety to first class Cuban material from the Dr. Miguel L. Ibáñez collection covering the pre-philatelic period, British and French postal agency mail, maritime shipping company mail, Cuban forwarders, and the philately of the Spanish colonial period, the U.S. Administration, and the Republic. The strength of the auction was in the 19th century material, especially the stamps and covers of the Spanish colonial period. The U.S. Administration period was only four lots plus a collection of postal stationery of both the U.S. Administration and the Republic which did not sell. The material of the republic included an outstanding selection of booklets and booklet panes, a complete set of the Cuban inverts, and a few other proofs and essays, but did not have great breadth. Included also were an outstanding collection of telegraph stamps with proofs and essays and a similarly outstanding collection of revenues (the first one sold, the latter didn't). Even though the auction was advertised as containing the entirety of Dr. Ibáñez's collection, significant parts of it were missing as determined from talking to various persons that knew the contents of his collection and could not find key items from it in the catalog. An example of this could be observed in lot 210, an accumulation of material from the 1855-60 first three issues of Isabel II from which all the 2r. stamps with loop watermark were missing and all but one strip of 10 with the sheet header of the 2r. stamps without watermark were also missing--items which certainly were not missing from a collection of the caliber of Dr. Ibáñez's collection. I attended the auction, studied the material offered for several days before the auction, and bought a considerable amount of the stamps and covers of the Spanish Administration and of the booklets and booklet panes of the Republic.

Copies of the contents of the following lots are available in my personal library:

[Lot 178](#)

[Lot 182](#)

[Lot 205](#)

[Lot 212](#)

[Lot 241](#)

[Lot 246](#)

[Lot 247](#)

[Lot 248](#)

[Lot 249](#)

[Lot 251](#)

[Lot 252](#)

[Lot 254](#)

[Lot 257](#)

[Lot 259](#)

[Lot 266](#)

[Lot 271](#)

**Bibliography of Cuban Revenues**  
**by Ernesto Cuesta**

[Lot 273](#)  
[Lot 294](#)  
[Lot 305](#)  
[Lot 324](#)  
[Lot 337](#)  
[Lot 422](#)

[Lot 281](#)  
[Lot 295](#)  
[Lot 309](#)  
[Lot 334](#)  
[Lot 342](#)  
[Lot 424](#)

[Lot 290](#)  
[Lot 300](#)  
[Lot 317](#)  
[Lot 336-Part1](#)  
[Lot 351](#)  
[Lot 426](#)

[Lot 291](#)  
[Lot 301](#)  
[Lot 323](#)  
[Lot 336-Part2](#)  
[Lot 394](#)  
[Republic Lots](#)

**<[JONE9005](#)> Jones, William McP.**

Priced Catalog of the Revenue Stamps of Cuba

Miami, Florida: Edited and published by Pedro M. Rodríguez, May 1990, 155 pp., ill., Span. & Eng. 200 copies printed. See [<MART9005>](#) for book review that appeared in the [PLR](#).

This is the first comprehensive catalog of Cuban revenue stamps since the Forbin catalog of 1915 and is a monumental accomplishment on the part of Messrs. Jones and Rodríguez on behalf of the philately of Cuban revenue stamps. I mention Messrs. Jones and Rodríguez jointly because I am a witness to the tremendous contribution that Mr. Rodríguez made to the catalog with a superb job of editing and publishing on top of the usual magnificent research work done by Mr. Jones. This work is an essential reference for the student and collector of Cuban revenues. Notwithstanding the outstanding quality of this work, I have three minor critical observations to make that should not detract from the importance of the work. First, I wish that the author would have devised a numbering system that would match the Forbin numbering system and work as an extension of it for items that are missing in Forbin (omissions, unlisted varieties, new issues)--this would have done away with the need for a catalog number concordance table. Second, I find that the catalog lists as separate varieties a great number of minor varieties in color that do not really warrant separate listings and that are really meaningless unless one can envision the exact color shadings that the author had in mind while preparing the catalog. Third, and most important, I need to make the reader aware that the pricing listed in the catalog is based on a slightly varying multiplier that ranges between 3.33 and 3.5 of the Forbin prices most of the time with some occasional deviations. I disagree with Mr. Martin's opinion in [<MART9005>](#) that "the editors appear to have been conservative in their price listings". The market for Cuban revenues is extremely limited both in the quantity of material available and in the number of serious collectors. Up to the time of publication of this catalog, U.S. dealers had been pricing Cuban revenues at the equivalence of one dollar per Forbin franc. Upon publication of this catalog, all dealers started pricing Cuban revenues at Jones' catalog prices--an average increase of 3.5 times previous prices--without any regard to real supply and demand for the material. I strongly suggest that the collector be aware that any investment in Cuban revenues at the Jones' catalog prices may be extremely hard to recuperate.

**<[KOUR9607c](#)> Kouri, Jr. , Yamil H.**

“Revenue Use of the First Postage Stamp Issue of Cuba”

“Uso Fiscal de la Primera Emisión de Sellos de Cuba”

CPa, Vol.VIII, No.21, Jul 1996, pp.13-15 (3), ill, Eng & Span.

**<[KOUR9710c](#)> Kouri, Jr. , Yamil H.**

“The Story Behind a Fiscally Used Postage Stamp of 1865 on a Chinese Tenant Farmer’s Certificate”

“La Historia Detrás de un Sello de Correos de 1865 Usado Fiscalmente en una Cédula de Colono Chino”

CPa, Vol.IX, No.26, Oct 1997, pp.131-133, 146 (4), ill., Eng & Span.

**<[LAZA0303](#)> Lázaro Puentes, Miguel**

"Carta Abierta. Al Sr. D. José G. Ceballos." ("Open Letter. To Mr. José G. Ceballos.")

RSFC, Yr.II, No.3, 15 March 1903, pp.33-35, Span.

Correcting numerous errors in the catalog of regular postage, telegraph, and revenue stamps recently published by Mr. Ceballos (<[CEBA0200](#)>). Very good notes.

**<[LOPEF4900](#)> López Fernández, José**

Indicador--Guía de la Isla de Cuba. Geografía Política

## Bibliography of Cuban Revenues by Ernesto Cuesta

("Guide to the Island of Cuba. Political Geography")

La Habana: Cortesía del Banco Popular, Cuba y Amargura, 1949, 185pp., Span.

Relación de los municipios, ciudades, pueblos, villas, caseríos, barrios urbanos y rurales, distritos y zonas fiscales, centrales azucareros, registros, datos sobre comunicaciones postales y telegráficas, pesas y medidas, etc. en todo el territorio nacional, con expresión de su situación.

Guide to municipalities, cities, towns, villages, urban and rural neighborhoods, fiscal districts and zones, sugar mills, registries, postal and telegraph facts, weights and measures, etc. in all of the national territory with indication of their location.

<[LUEC8411](#)> **Lueck, Donn**

"Help Wanted:"

AR, Nov-Dec 1984, p.185, ill.

Letter to the editor posing questions about several revenue stamps, some of which are Cuban, for which the author wants to find more information.

<[MAHL9509](#)># **Mahler, Michael**

"Reconstructing four fabulous finds"

ARA, Sep 1995, pp.210-227 (18), ill. The article notes that it would be continued at the end, but we don't know whether it ever was.

The article documents the Danford Knowlton find of about 200 bills of exchange from Cuba dated 1865-72, drawn by seven different firms from four Cuban cities, all on Danford Knowlton & Co. of New York mostly bearing U.S. revenue stamps, but some of them bearing Cuban revenues on execution.

<[MART9005](#)> **Martin, Peter**

"Review of the Priced Catalog of the Revenue Stamps of Cuba by William McP Jones"

PLR, Vol.40, No.2, 2nd Quarter, 1991, p.103.

Book review of the Jones catalog <[JONE9005](#)>.

<[MERC7006](#)> **Mercury Stamp Co., Inc.**

Public Auction Sale: The Theodore Sheldon Collections

New York: Mercury Stamp Co., Inc., Catalog of the sale of the Theodore Sheldon Collections, held 3-5 June 1970, Cuba lots 1337-1349, 1771, plus 65 lots of philatelic literature from the Sheldon reference library.

Of special interest were lots 1337, a collection of 129 covers plus pieces of the Spanish-American War; including many military station covers; lot 1340. Scott 182 Puerto Príncipe on cover; lot 1343, Scott 226A; lot 1345, Scott J2a inverted surcharge; and lot 1349 consisting of thousands of Spanish period revenues, including revenue documents. Prices realized included.

<[MERRY1105](#)> "**Merry Forest**" (pseudonym)

"Latin American Letter--Cuba"

MK, Vol.25, No.19, WNo.1063, 13 May 1911, p.162. Also listed as <[MK91105](#)>.

Quotes from Matanzas Filatélico (not "Filatélica" as named in the article) issues of Feb and Sep 1910. From the February issue reference to cancellations with "T" enclosed in circle (the "T" is for TASA (postage due), not TAXA as stated in the article). In the September issue, the magazine advocates the cataloging of various postal fiscals of Cuba. Reference is made to the official authorization of the use of the 1868 10c. bistre Giro stamp (Forbin Giro No.1) for franking correspondence during 1873, 1874, and 1875 and the 1881 12 1/2c. green Giro stamp (Forbin Giro No.55) for franking correspondence during 1881. Reference is also made to the issuance by Cuba of stamp booklets of 1c. and 2c. stamps in the middle of 1905 (the 2c. stamp booklet referred to is Scott 234a, but no 1c. booklet exists from that period).

<[MK90002](#)> **Mekeel's Weekly Stamp News**

"Editorial"



## Bibliography of Cuban Revenues by Ernesto Cuesta

MK, Vol.14, No.5, WNo.474, 1 Feb 1900, p.68.

Report from a correspondent in Habana that the revenue stamps Scott J1-J4 have been placed in circulation. Also reporting the use of the use of an elliptical handstamp being applied in black ink on periodicals reading "Correos—Porto Pacado—Habana" that has been misspelled in the transcription and should have read "Porte Pagado" meaning "Postage Paid".

### <MONG1500> Monge, José

Catálogo de Sellos de Correos, Telégrafos y Fiscales Emitidos Desde Su Creación en España, Cuba, Puerto Rico, Filipinas, Fernando Póo, Guinea Española, Elobey, Annobón y Corisco, Río de Oro y Marruecos Español (Catalog of the Postage, Telegraph, and Revenue Stamps Issued Since Their Creation in Spain, Cuba, Puerto Rico, Philippines, Fernando Póo, Spanish Guinea, Elobey, Annobón and Corisco, Río de Oro, and Spanish Morocco) Barcelona, Spain: José Monge, 1915, 376 pp., Span.

### <MONGP2300> Monge Pineda, Pedro

Contribución al Estudio de los Sellos Fiscales Españoles (Contribution to the Study of Spanish Revenue Stamps)

Barcelona, Spain: Published by José Monge, printed by Salvat, Duch y Farré, 1923, 79 pp., Span. 24 copies printed. Citing <NATH8400>, p.488: Chronological list of official stamped paper in a private collection dating from 1637 to 1871 which also includes Spanish colonies.

### <MP90404> Metropolitan Philatelist

"Republic of Cuba. Law Referring to Forty-Year 5 Per Cent. Gold Bonds."

MP, Vol.21, No.7, 30 April 1904, pp.50-51.

Listing of consumption taxes to be paid on liquors, wines, beers, waters and drinks, matches, tobacco, sugar, and playing cards per the referenced law provided by Mr. J. A. Andreini to MP. The list is followed by a description of the stamps issued by the Republic of Cuba for these purposes also provided by Mr. Andreini.

### <MPJ0001># Morley's Philatelic Journal

"Monthly Chronicle. Fiscal and Telegraph New Issues and Discoveries"

"Fiscal Chronicle. New Issues and Discoveries"

MPJ, Vol.1, No.1, Jan 1900, to Vol.6, No.12, Dec 1905.

Various reports of Cuban revenue stamps under either heading are found in various issues of MPJ within the time period cited. A detailed listing will be provided when time permits.

### <PEAR0001> Pearce, A. Preston

"Our Fiscal Letter"

MK, Vol.XIV, No.3, WNo.472, 18 Jan 1900, p.55.

This article is mainly on Puerto Rican "Sello" revenues, but makes reference to the 1881 Cuban issue and also contains information of use for comparison of Cuban revenues with those of Puerto Rico.

### <PIPE0409> Piper, Mark

"Cuban Revenue Stamps of the Socialist Era"

CPa, Vol.XVI, No.48, Last Third 2004, pp.103-112 (10), ill.

This article provides an overview of Cuban revenue stamps issued since 1959. The article is illustrated with material from the author's collection.

### <POSTa83002> Posts--Cuba--Spanish Administration until 1898

Reglamento sobre el uso del papel sellado en la Isla de Cuba

(Regulation Over the Use of Revenue Stamped Paper in the Island of Cuba)

La Habana, Cuba: 20 Feb 1830, 17 pp. containing 67 articles, Span. Reprinted 1832 by Viuda de Arazoza y Soler, printer of the Government and Captaincy General, 24 pp., Span. Reprinted again in 1856, 36 pp., Span.

## Bibliography of Cuban Revenues by Ernesto Cuesta

### <POSTa85800> Posts--Cuba--Spanish Administration until 1898

Colección de Reales Ordenes y Disposiciones de las Autoridades Superiores de la Isla de Cuba. Publicadas en La Gaceta de La Habana. Año de 1857. (Collection of Royal Orders and Dispositions of the Superior Authorities of the Island of Cuba. Published in the Gazette of Havana. Year of 1857.)

Habana, Cuba: Imprenta del Gobierno y Capitanía General por S. M., 1858, 405 pp.

These Royal Orders contain a wealth of information on the operation of all aspects of government in the Island, including postal, telegraph, and revenue collection operations. Especially interesting are references to the various fees charged for government services and the use of revenue paper or stamps to pay for those fees.

### <POSTa88300># Posts--Cuba--Spanish Administration until 1898

Directorio General para 1883-1884 de la Isla de Cuba--Nomeclator Comercial, Agrícola, Industrial. Artes y Oficios. 1a. Serie. (General Directory for the Island of Cuba for the years 1883-1884--Commercial, Agricultural, Industrial, and Arts and Crafts Glossary. 1<sup>st</sup> Series.)

Habana: Centro-Editorial de Obras Ilustradas de Molinas y Juli, Rayo 30, 1883. Over 300 pages, ill., Span.

This item is also listed as <MOLI8300>.

This book is a general commercial, agricultural, industrial, and arts and crafts directory for the island of Cuba for the years 1883-1884 that includes a considerable amount of information of interest to the Cuban postal historian. Included are postal regulations, rates, town names, post offices, postal routes (including railroad and steamship routes), telegraph services, business names with their type and location, maps, etc. It is a highly recommended source of postal and commercial information for the period. I have copies of title page, introductory page, pp.95-157 (53), 204-208 (5), 212-215 (4), 311, 316-320 (5), 327-328.

Following is a listing of the topics contained in these pages:

pp.95-97: Impuestos sobre cédulas personales en la Isla de Cuba

pp.98-103: Instrucción para el uso del sello y timbre del Estado en la Isla de Cuba

(“Instructions for the use of Revenue Paper and Revenue Stamps of the State in the Island of Cuba”)

p.104: Administración Provincial. Relación detallada de las Administraciones de Correos y Carterías que corresponden a cada una de las Provincias de esta Isla.

pp.105-107: Condiciones para la circulación de especies postales (“Rules for the use of postal species”)

The Spanish headings within this item are as follows:

“Tarjetas Postales—Condiciones más esenciales para su circulación”

“Condiciones para el franqueo y dirección de los periódicos”

“Condiciones para el franqueo de libros y obras por entregas”

“Condiciones para el envío de tarjetas de visita y retratos fotográficos”

“Condiciones para la remisión y franqueo de medicamentos”

“Condiciones para el franqueo y envío de muestras del comercio”

“Certificación de correspondencia”

“Pliegos certificados conteniendo valores del Estado”

“Correspondencia oficial y su franquicia. Condiciones que debe reunir la correspondencia oficial”

“Correspondencia Telegráfica Nacional. Circulación por el correo de partes telegráficas”

“Condiciones para el envío de las causas de oficio y autos de pobres”

p.108: Apartado. Apartado Oficial. Apartado de Particulares. Condiciones para recoger la correspondencia de la Lista de Correos. Contrabando de la Correspondencia. Sellos Servidos. Penalidades por los que defrauden el tesoro público usando sellos servidos para el franqueo de la correspondencia.

p.109: Horas de Llegada y Salida de los Correos: Líneas terrestres y marítimas.

p.110: Tarifas para el franqueo y certificación de las cartas ordinarias y tarjetas postales.

Porte de periódicos e impresos para la Península, Puerto Rico, Canarias y Posesiones Españolas.

Franqueo para medicamentos y muestras.

p.111: Convenio de la Unión Internacional de Correos. Firmado en París en 1 de junio de 1878, y la tarifa que para ella debe ser aplicada según lo tiene comunicado la Dirección General del Ramo.

pp.112-153: Indicador Especial para Direcciones de la Correspondencia de la Isla de Cuba.

p.154-155: Telégrafos—Oficinas telegráficas abiertas al servicio. Cables Submarino—Compañía Telegráfica Internacional Oceánica. Tarifa par los telegramas entre la Habana y los Estados-Unidos y viceversa. Tarifa para las Antillas. Tarifa para Méjico. Tarifa para la América del Sur. Tarifa para Europa, Africa, y Asia

## **Bibliography of Cuban Revenues by Ernesto Cuesta**

Telegraphs—Telegraph offices open for service. Submarine cable. International Oceanic Telegraph Company. Rates for telegrams between Havana and the U.S. and vice versa. Rates for the Antilles. Rates for Mexico. Rates for South America. Rates for Europe, Africa, and Asia.  
p.156: Compañía “West India and Panama Telegraph”—Tarifas  
Compañía “Cuba Submarine Telegraph”—Tarifas.  
p.157: Periódicos de la Habana. Periódicos de la Isla. (Listings of Havana Newspapers. Other Island Newspapers).  
pp.204-208: Rates and Schedules for various railroad and steamship freight carriers doing business in the Island.  
pp.212-215: Correos—Apartados Metálicos de la Habana. Buzones en la Habana. Administraciones de Correos de la Isla. Vapores correos de la Compañía Trasatlántica, antes Antonio López y Ca.  
316-320: Itinerarios que rigen el las Conducciones de Correos de la Provincia de Santiago de Cuba.  
320: Telégrafos en la Provincia de Santiago de Cuba.  
327-328: Ferro-Carriles en la Provincia de Santiago de Cuba.

### **<POSTb90006> Posts--Cuba--U.S. Administration, 1898-1902**

Annual Reports of the Post-Office Department for the Fiscal Year Ended June 30, 1900—Report of the Postmaster-General. Miscellaneous Reports.

Washington: Government Printing Office, 1900.

References to Cuba in several sections detailed below.

pp.14-23: Main body of the report;  
pp.650-667: Superintendent of Foreign Mails: Foreign Mails;  
pp.686-687: Stamped Paper Furnished the Island Possessions;  
p.848: Absorption of Island Systems;  
pp.848-849: Postal Frauds in Cuba.

### **<POSTb90106a># Posts--Cuba--U.S. Administration, 1898-1902**

Annual Reports of the Post-Office Department for the Fiscal Year Ended June 30, 1901—Report of the Postmaster-General. Miscellaneous Reports.

Washington: Government Printing Office, 1901.

References to Cuba in several sections detailed below.

p.29: The postal service in Cuba;  
p.768-769: Stamped paper furnished Cuba and the Philippines.

### **<POSTb90206# Posts--Cuba--U.S. Administration, 1898-1902**

Annual Reports of the Post-Office Department for the Fiscal Year Ended June 30, 1902—Report of the Postmaster-General. Miscellaneous Reports.

Washington: Government Printing Office, 1902.

References to Cuba in several sections detailed below.

p.32: Cuban Postal Service;  
pp.561-562: Stamped paper furnished Cuba and the Philippines;  
pp.656-657: Cuba (statement of accounts upon the delivery of the postal service to the new Cuban Republic).

### **<POSTd9709> Posts--Cuba--Revolutionary Period, 1959 to date**

Catálogo Habana '97—I Campeonato Nacional de Filatelia—19/23 Septiembre 1997

(Habana '97 Catalog—First National Philatelic Championship—19/23 September 1997)

Habana: Published by the Organizing Committee from the Cuban Philatelic Federation, 8 pp., in Spanish.

This is a listing of the philatelic exhibitions in the competition with pencilled annotations of the awards obtained by each exhibit. The exhibits included postal history, traditional philately, aerophilately, postal stationery, revenues, thematic philately, maximaphily, mophila, and juvenile philately.

### **<PRES4500b> Preston, Roger B.**

"Cuba: Revenue Stamps."

Billig's Philatelic Handbook, Vol.5, 1945, p.195, ill.

## Bibliography of Cuban Revenues by Ernesto Cuesta

(Note: Billig's Philatelic Handbook was reprinted in 1970 by HJMR Co.)

Listing of Bills and Invoices (Recibos y Cuentas) revenue stamps from 1871 until 1883 with prices for unused and used copies and a couple of illustrations of the stamps.

**<PROV87200> Provanza y Fernández de Rojas, José María**

Habilitación de Papel Sellado en España y sus Dominios

(Validation Surcharges on Stamped Paper of Spain and Its Domains)

Madrid, Spain: Published by El Averiguador, printed by Imprenta Rivadeneira, 12 May 1872, 31 pp., ill., Span.

Small pamphlet detailing various validation surcharges in revenue paper of Spain and Spanish colonies of America. These validation surcharges were applied for various purposes, but mainly to declare the period of valid use of the various species of revenue paper. Since revenue paper for the Americas was printed and also mostly surcharged in Spain, as stated in the middle of the second column of page 22, the information and description of the revenue paper for Spain and some of its American colonies contained in this work may be useful for comparison purposes with those specifically used in Cuba. Of special interest for comparison purposes are pages 20 to 22 containing the descriptions of the "Habilitado por la Nación" overprints ordered to be applied to all revenue paper and postage and telegraph stamps by the Madrid Provisional Revolutionary Junta on 30 September 1868 and which were supposedly used until the end of December 1869. The work describes various types of these overprints known to the author from different Spanish towns. An English translation of this section can be found in <CUES0601>. Additionally in the section on the revenue paper of Spanish America (Indias), the author makes specific references to samples of revenue paper from Cuba on pages 28 and 30.

**<PW90310> The Philatelic West and Camera News**

"Boiled Down--Original and Otherwise"

PW, Vol.24, No.3, Oct 1903, pages unnumbered.

Report of the issue of a new set of Cuban revenue stamps imposing a provincial tax (impuesto provincial) to raise enough money (according to the article) to pay the expenses that Cuba will incur at the St. Louis Exposition. The stamps are Forbin's Habana Timbres Provinciaux Nos.1-5 (see <FORB1500>, pp.274-275).

**<PW90311> The Philatelic West and Camera News**

"Revenue Department"

PW, Vol.25, No.1, Nov 1903, pages unnumbered.

Repeat of the report in <PW90310> of the issue of new Cuban revenue stamps to finance Cuba's participation in the St. Louis World's Fair.

**<RF9711> Revista de Filatelia**

"Cuba y Uruguay en Filatelia'97"

RF, Yr.XXXI, No.333, Nov 1997, p.649, ill., Span.

Announcement of the participation of the Cuban Postal Museum in the philatelic exhibition "Filatelia'97" with the presentation of over 400 letters in 20 frames, about 100 of them belonging to the pre-philatelic period and the rest to the stamped period. The exhibit was to cover the following areas: interior and exterior mails, official mail, free frankings and military mail, revenue stamps postally used, insurrection mails, and U.S. Administration.

**<RILE8504> Riley, Richard F.**

An Indexed Bibliography of Published Pamphlets, Monographs and Catalogues Devoted Wholly or in Part to the Revenue Stamps of the World

Supplement to AR, Vol.39, No.4, April 1985.

Excellent bibliography of philatelic literature of revenues of the world. The bibliography contains several entries of interest to the Cuban philatelist, all of which have been included in this bibliography.

**<RILE9206> Riley, Richard F.**

An Index to Revenue Articles which have appeared in Serial Publications

## **Bibliography of Cuban Revenues** **by Ernesto Cuesta**

Supplement to The American Revenuer, Volume 46, Number 6, June 1992, Cuba listings on p.29.  
This is an expansion of <RILE8504> to cover articles published in serial publication. The bibliography contains several entries of interest to the Cuban philatelist, all of which have been included in this bibliography.

<[RILE9706](#)> **Riley, Richard F.**

Riley's fiscal philatelic literature handbook

AR, Vol.51, No.6, WNo.496, June 1997. Cuba listings on pp.54-55. Basically a reprint of <RILE9206>

Special issue of The American Revenuer journal "Incorporating: A bibliography of catalogs, monographs and pamphlets and A bibliography of revenue articles in the serials literature". The bibliography contains several entries of interest to the Cuban philatelist, all of which have been included in this bibliography.

<[ROIG1003](#)> **Roig, Gonzalo**

"Apuntes para el estudio de los sellos fiscales de Cuba"

("Notes for the study of Cuban revenue stamps")

MatF, Yr.1, No.2, Mar 1910, pp.3-5 (3), Span. Article is dated 5 Feb 1910.

Article on the municipal tax stamps of Cuba. Contains useful details and specific references to the stamps for the municipality of Macurijes in Matanzas province.

<[ROIG1105](#)> **Roig, Gonzalo**

"Apuntes para el estudio de los sellos fiscales de Cuba"

("Notes for the study of Cuban revenue stamps")

RCFC, Yr.2, No.5, May 1911, pp.187-189 (3), Span. Reprint of <[ROIG1003](#)>.

<[ROSE8212](#)> **Rosende, Roberto M.**

"ESPAMER '82" BNJ, No.1, Dec 1982, pp.7-11 (5), ill., Span.

Report on the philatelic exposition ESPAMER '82, held in San Juan, Puerto Rico, October 12-17, 1982. Contains a list of the collections containing Cuban material that were presented at the exposition along with the awards obtained. Missing from the list are Dr. Rosende's own collection "A Study of the First Issue: 1855-1866" which was entered in the exposition on a non-competitive basis, and Mr. Ramiro Casañas' "Revenue Stamps of Cuba" which won a bronze medal.

<[ROY7501](#)> **Roy, Rudolph (Rudy), Jr.**

"Fiscales Usados Por Correos" ("Postally Used Revenues")

CP, Vol.4, No.3, January 1975, pp.11-12. Oddly enough, the article is written in English.

<[RSFC0208a](#)> **Revista de la Sociedad Filatélica Cubana**

"Prensa Extranjera. Sellos Fiscales"

("Foreign Press. Revenue Stamps")

RSFC, Yr.I, No.5, August 1902, pp.73-74 (2), Span. Reprinted and translated into English in <RSFC9011>.

Details of the history of the creation of revenue stamps and stamped revenue paper in Spain that serve as background information for the implementation of their use in Cuba.

<[S&LL9512](#)> **Soler & Llach subastas internacionales, s.a.**

Cuba. Incluyendo la Colección del Dr. Ibáñez.

(Cuba. Including the Collection of Dr. Ibáñez.)

Barcelona, Spain: Soler & Llach subastas internacionales, s.a. Catalog of the international auction of the Dr. Miguel L. Ibáñez collection of Cuba, held December 15, 1995, containing 487 lots, profusely illustrated, in Spanish, bidding in U.S. dollars. [Prices realized](#) handwritten on the margin during the auction.

Outstanding auction dedicated in its entirety to first class Cuban material from the Dr. Miguel L. Ibáñez collection covering the pre-philatelic period, British and French postal agency mail, maritime shipping company mail, Cuban forwarders, and the philately of the Spanish colonial period, the U.S. Administration, and the Republic. The strength of the auction was in the 19th century material, especially the stamps and covers of the Spanish

## Bibliography of Cuban Revenues by Ernesto Cuesta

colonial period. The U.S. Administration period was only four lots plus a collection of postal stationery of both the U.S. Administration and the Republic which did not sell. The material of the republic included an outstanding selection of booklets and booklet panes, a complete set of the Cuban inverts, and a few other proofs and essays, but did not have great breadth. Included also were an outstanding collection of telegraph stamps with proofs and essays and a similarly outstanding collection of revenues (the first one sold, the latter didn't). Even though the auction was advertised as containing the entirety of Dr. Ibáñez's collection, significant parts of it were missing as determined from talking to various persons that knew the contents of his collection and could not find key items from it in the catalog. An example of this could be observed in lot 210, an accumulation of material from the 1855-60 first three issues of Isabel II from which all the 2r. stamps with loop watermark were missing and all but one strip of 10 with the sheet header of the 2r. stamps without watermark were also missing--items which certainly were not missing from a collection of the caliber of Dr. Ibáñez's collection. I attended the auction, studied the material offered for several days before the auction, and bought a considerable amount of the stamps and covers of the Spanish Administration and of the booklets and booklet panes of the Republic.

Copies of the contents of the following lots are available in my personal library:

<a href="#">Lot 178</a>	<a href="#">Lot 182</a>	<a href="#">Lot 205</a>	<a href="#">Lot 212</a>
<a href="#">Lot 241</a>	<a href="#">Lot 246</a>	<a href="#">Lot 247</a>	<a href="#">Lot 248</a>
<a href="#">Lot 249</a>	<a href="#">Lot 251</a>	<a href="#">Lot 252</a>	<a href="#">Lot 254</a>
<a href="#">Lot 257</a>	<a href="#">Lot 259</a>	<a href="#">Lot 266</a>	<a href="#">Lot 271</a>
<a href="#">Lot 273</a>	<a href="#">Lot 281</a>	<a href="#">Lot 290</a>	<a href="#">Lot 291</a>
<a href="#">Lot 294</a>	<a href="#">Lot 295</a>	<a href="#">Lot 300</a>	<a href="#">Lot 301</a>
<a href="#">Lot 305</a>	<a href="#">Lot 309</a>	<a href="#">Lot 317</a>	<a href="#">Lot 323</a>
<a href="#">Lot 324</a>	<a href="#">Lot 334</a>	<a href="#">Lot 336-Part1</a>	<a href="#">Lot 336-Part2</a>
<a href="#">Lot 337</a>	<a href="#">Lot 342</a>	<a href="#">Lot 351</a>	<a href="#">Lot 394</a>
<a href="#">Lot 422</a>	<a href="#">Lot 424</a>	<a href="#">Lot 426</a>	<a href="#">Republic Lots</a>

### <[SARR0800](#)> Sarrías Enríquez, Adolfo

Las emisiones de sellos de Derecho Judicial usados en Cuba, 1864-1870.

The Judicial Law Stamp issues used in Cuba

Co-author: Fernando Cabello Borrás (also listed as <[CABE0800](#)>).

Barcelona, Spain: Published by the authors, 2008, 160 pp., profusely illustrated, Span. & Eng. Translation of the Spanish text into English by José Ramón Mallón Bauzá

This is a comprehensive study of the "Derecho Judicial" (Judicial Law) revenue stamps of Cuba of the period from 1864 to 1870. The book sets these stamps in their historical context, provides an overview and analysis of the set of issues, and then goes into a detailed description of each year issue with excellent color illustrations of the stamps, their technical printing information, examples of usages, and record and description of any known counterfeits. The text is in Spanish with translations in English up to page 122. The annexes starting on p.123 are only provided in Spanish in unnumbered pages. The first annex is by Fernando Cabello and is titled "Alegoría de la Justicia. Un diseño con avatares. Evolución y cambios en el diseño del clisé de la ALEGORIA DE LA JUSTICIA 1865-1881." This translates into "Allegory of Justice. An evolving design. Evolution and changes in the design of the cliché of the Allegory of Justice 1865-1881." This piece traces the changes in the cliché design throughout its period of use with detailed illustrations of the changes. It is followed by a detailed description, classification, and illustration of the known postal forgeries of the period and ends with a similar exposé of the known philatelic forgeries. This annex spans pages 125 to 142. The second annex is found on pages 143-146 and is titled "Falsificaciones de sellos fiscales de Derecho Judicial para Antillas Españolas usados en Cuba" ("Forgeries of the Judicial Law revenue stamps of the Antillas used in Cuba") and focuses on postal forgeries of the 1867 and 1868 issues. No author is listed for this annex, but we suspect it is Mr. Sarrías. The last annex is a single page annex on p. 147 consisting of a table with two sections; the first one describing the Spanish monetary system and the second one describing the Cuban one. The annexes are followed by a one page bibliography and a one page index that is in reality a table of contents.

### <[SARR1100a](#)> Sarrías Enríquez, Adolfo

"Primeras emisiones sobre documentos fiscales ¿Sellos con uso postal o fiscal?"

## **Bibliography of Cuban Revenues** **by Ernesto Cuesta**

("First Stamp Issues on Revenue Documents. Postally or Fiscally Used Stamps?")  
FF, No.1, 2011, pp.7-9 (3), ill., Span.

Brief article that argues that the majority of postage stamps of the first issues of Cuba found on revenue documents were applied to them to pay fees incurred in the mailing of court documents and not used to pay fiscal fees for which purpose there were revenue stamps in higher denominations than those of postage stamps, thus being more appropriate for the payment of the higher fiscal fees usually owed.

<[SARR1308](#)> **Sarrías Enríquez, Adolfo**

Catálogo de papel sellado de colonias españolas usado en Cuba, Tomo I (1640-1868)

Catalog of Spanish colonial revenue paper used in Cuba, Volume I (1640-1868)

Arenys del Mar, Barcelona: Cuadernos de Filatelia Cubana No. II, Aug 2013, 193 pp., ill., Span. Limited edition of 100 copies.

A comprehensive specialized catalog of the Spanish colonial revenue paper used in Cuba from the first known example of 1640 through 1868. The catalog does not include pricing information, but does include a rarity code. The catalog includes a historical overview of the introduction and use of revenue paper in Spain and colonies and then follows with the cataloging of the Spanish colonial revenue paper used in Cuba during the Habsburg and Bourbon dynasties up to 1868.

<[SOTH7911](#)> **Sotheby Parke Bernet Stamp Auction Co., Inc.**

United States, British Empire, Foreign Postage Stamps & Postal History

Danbury, Connecticut: Catalog of the November 12-15 Public Auction, Cuba lots on pp.80-121, ill.

Catalog of the auction featuring "An Important Cuban and Puerto Príncipe Collection of Postage Stamps and Postal History". The sale included a significant holding of pre-philatelic material, including pre-stamp postal town markings, postmarks of origin or destination, Empresa de Correos Marítimos, Cuban forwarding agents, U.S. Consulate in Cuba, Cuba-U.S. postal routes, Cuba-Europe postal routes, British and French postal offices in Cuba, Cuban postal issues on cover, Cuban revenues used as postage, individual postage stamps, and a substantial holding of Puerto Príncipe in singles and strips, some on pieces (no covers).

<[VANDH4601](#)> **Vanderhoof, E. R.**

"A Cuban Study"

WPG, Vol.41, No.19, WNo.1262, 12 Jan 1946, pp.490-491, ill.

Good study of the surcharged Giro revenues of 1883. The article notes the existence of only four types of surcharges applied to the regular 1882 bistro Giro stamps, similar to the surcharges applied to the regular postage stamps but with the value in the center replaced by a core of facing semicircles. One interesting item in the article is the mention of the existence of a pane of the stamps in the possession of the author from which he deduces that the setting for the surcharges was done in groups of 50 consisting of 5 rows of ten stamps. The author illustrates the setting of the 50 surcharges in the article. It is not clear, however, whether the pane in his possession is a pane of 50 or 100 stamps--if it is a pane of 100 it would have been key to state that the setting repeated in the bottom half of the pane. The article mentions that the surcharges are apparently symmetrical in the four cardinal directions but with minor variations which can be identified upon careful examination. This assertion is incorrect because the symmetry only exists in two directions, the surcharges being rectangular, not square. The article goes on to note varieties in the printing of the four denominations of the surcharges consisting of missing or broken letters or numerals. Another interesting observation is that it appears that the surcharges were printed separately from the word GIRO above them and the values of the surcharges below them. The article ends by mentioning the existence of forgeries of these surcharges and classifies them into two types, providing identifying characteristics for each, and commenting that they are quite rare.

<[WARR6710](#)> **Warren, Arnold H.**

"Fiscal Stamps of the Philippines: Handbook-Catalog, 1856 to Date"

AP, Vol.81, No.1, Oct 1967, pp.55-62 (8), ill.;

**Bibliography of Cuban Revenues**  
**by Ernesto Cuesta**

AP, Vol.81, No.2, Nov 1967, pp.155-160 (6), ill.;

AP, Vol.81, No.3, Dec 1967, pp.223-230 (8), ill.;

AP, Vol.82, No.1, Jan 1968, pp.59-66 (7), ill.;

AP, Vol.82, No.2, Feb 1968, pp.133-136 (4), ill.;

AP, Vol.82, No.3, Mar 1968, pp.217-222 (6), ill.;

AP, Vol.82, No.4, Apr 1968, pp.327-336 (10), ill.;

AP, Vol.82, No.5, May 1968, pp.399-402 (4), ill.;

AP, Vol.82, No.6, Jun 1968, pp.505-516 (12), ill.;

AP, Vol.82, No.7, Jul 1968, pp.596-602 (7), ill.;

The interest of this catalog of Philippines fiscal stamps for the Cuban collector is in the fact that some of the fiscal stamps issued by the Spanish Administration for Cuba and Puerto Rico were either also intended for use in the Philippines or were initially only intended for use in Cuba and Puerto Rico but their use was later extended to the Philippines. The catalog provides very useful information in this regard.