

# Cuban Revenues Bibliography

By Ernesto Cuesta

**<AGUT8200> Agut y Fernández, Julián**

Legislación del Impuesto de Timbre en España y Provincias de Ultramar  
(Revenue Tax Legislation in Spain and Overseas Provinces)

Madrid, Spain: Imprenta Segundo Martínez, xix + 336 pp., 1882, Span.

**<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.

**<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.

**<BARA96??>\* 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".

**<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); 33 pages total, ill.

The first three installments of what would have been an excellent classification of Cuban revenue stamps. The articles stop with the September 1904 issue of the RSFC and no explanation of their abrupt cessation is found in subsequent issues of the RSFC. However, Barreras and Gutiérrez later publish a comprehensive catalog of Cuban revenue stamps which probably goes beyond the information intended for these articles (see <BARR91200>).

**<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 <GUTIH1200>. 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>.

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

**<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.

**<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.

**<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>.

**<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.

**<FULC0200>\* Fulcher, L. M. (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-Colonies 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 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.

**<GARC4410>\* García, Rafael R.**

"Sellos Fiscales de Cuba" ("Cuban Revenue Stamps")  
AF, Yr.IX, No.29, October-December 1944, pp.9-10, Span.

List of "Derecho Judicial" revenues of Cuba.

**<GARC4501>\* García, Rafael R.**

"Sellos Fiscales de Cuba: Emisión del Consejo Provincial de Matanzas."  
("Cuban Revenues: Issue of the Matanzas Province Council.")  
AF, Yr.XX, No.30, Jan-Mar 1945, p.17, Span.

Listing and short note about these revenues.

**<GARC4504>\* García, Rafael R.**

"Sellos Fiscales de Cuba" ("Cuban Revenue Stamps")  
AF, Yr.XX, No.31, April-June 1945, p.52, Span.

Listing of the "Giro" revenues.

**<GARC4507>\* García, Rafael R.**

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

Listing of Santiago de Cuba "Cédulas" and "Matrículas y Grados" revenues.

**<GARC4605b>\* García, Rafael R.**

"Sellos Fiscales de Cuba" ("Cuban Revenue Stamps")  
AF, Yr.XX, No.35, May-June 1946, p.28, Span.  
Listing of Holguín municipal tax revenues.

**<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.

**<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.

**<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.

**<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 what would have been an excellent classification of Cuban revenue stamps. The articles stop with the 15 October 1904 issue of the RSFC and no explanation of their abrupt cessation is found in subsequent issues of the RSFC. This is a precursor of <GUTIHJ1000> and <GUTIHJ1200>, both published in association with Antonio Barreras.

**<GUTIHJ1000> Gutiérrez Hernández, José**

Catálogo de los Sellos Fiscales de Cuba (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.

**<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.

**<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 <MART9104> 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.

**<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.

**<MART9005>\* Martín, 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>.

**<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.

Introductory notes and excellent description of several revenues re the 5 per cent law.

**<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.

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

"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.)

Listing of Bills and Invoices (Recibos y Cuentas) revenue stamps of 1871-1873.

**<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.

**<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.

**<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. Article is dated 5 Feb 1910 and is reprinted from MatF.

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.

<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.

<RSFC9011>\* **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>.

<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 bistre 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.



## List of Abbreviations

Following is a list of abbreviations of journals, bulletins, periodicals, and other publications frequently cited.

<b>AF</b>	Actividades Filatélicas (La Habana, Cuba)
<b>AR</b>	American Revenuer (Journal of the American Revenue Association, U.S.)
<b>ASC</b>	The Albemarle Stamp Collector
<b>BNJ</b>	Boletín--New Jersey Chapter of the CPSA
<b>CA</b>	El Curioso Americano (La Habana, Cuba)
<b>CP</b>	The Cuban Philatelist (CPC)
<b>CPa</b>	The Cuban Philatelist (CPSA)
<b>CPSA</b>	Cuban Philatelic Society of America, Inc. (U.S.A.)
<b>MP</b>	The Metropolitan Philatelist
<b>PLR</b>	Philatelic Literature Review
<b>PW</b>	The Philatelic West and Camera News/The Philatelic West and Collector World
<b>RCFC</b>	Revista Círculo Filatélico de Cuba (Journal of the Cuban Philatelic Circle--La Habana, Cuba)
<b>RF</b>	Revista de Filatelia (Madrid, Spain)
<b>RSFC</b>	Revista de la Sociedad Filatélica Cubana (Journal of the Cuban Philatelic Society--La Habana, Cuba)
<b>WPG</b>	Weekly Philatelic Gossip