

CUBAN REVENUE STAMPS OF THE SOCIALIST ERA. *SELLOS FISCALES CUBANOS DE LA ERA SOCIALISTA.*

Mark Piper.

Los sellos fiscales indican el pago de impuestos gubernamentales en una amplia variedad de documentos oficiales y transacciones como lo establece la ley. En Cuba este tipo de documentos se conocen como *gravados* en referencia a su anotación en los records y archivos oficiales. En el pasado los sellos fiscales se usaban comúnmente en la mayoría de los países para indicar el pago de impuestos, pero en la era moderna el uso de sellos ha disminuido grandemente. En Cuba, los sellos fiscales continúan usándose para satisfacer los impuestos documentales aplicados a diversos documentos, como los certificados de nacimiento y de defunción, permisos de operación y licencias comerciales, transacciones de propiedad, pólizas de seguros de automóviles y documentos migratorios.

Los sellos fiscales cubanos no aparecen en los catálogos de sellos EDIFIL o Scott por que no son timbres válidos para el uso postal sino para el propósito del pago de impuestos. En español, los sellos fiscales se llaman propiamente SELLO DE TIMBRE o ESPECIES TIMBRADAS vs. SELLO DE PORTE para los sellos de correos. Para los coleccionistas de sellos, los sellos fiscales pertenecen a una amplia categoría de piezas coleccionables, comúnmente llamadas de la parte de 'atrás del libro' en la filatelia porque aparecen listadas en las últimas secciones del catálogo especializado. Los sellos fiscales se pueden coleccionar como nuevos, usados sueltos o usados sobre pieza.

La Ley 73/94 de Cuba, el código fiscal cubano en vigor actualmente, define el impuesto de documentos como "el más antiguo en uso actual en Cuba, cuyos orígenes datan de la era colonial, con modificaciones de sus tipos en muchas ocasiones." El papel sellado, con cuños secos o impresos que indican el pago de impuestos y tarifas, fue utilizado por primera vez en la Cuba colonial en 1637. Las transacciones y documentos sujetos a impuestos se escribían directamente sobre el papel sellado o se pegaban al mismo para poder ser consideradas válidas.

Los sellos fiscales coloniales españoles fueron emitidos por primera vez en 1856 y utilizados hasta que los españoles transfirieron el poder a las fuerzas americanas en 1898 tras la Guerra Hispano Americana. Los primeros sellos fiscales de uso general fueron emitidos en enero de 1881, reemplazando el papel sellado. Estos sellos estaban denominados TIMBRE MOVIL para indicar su uso como un sello separado adherido al documento versus TIMBRE FIJO que estaba estampado directamente sobre el documento.

Revenue stamps indicate the payment of government taxes on a wide variety of official documents and transactions as established by law. In Cuba such documents are called *gravados* (recorded) in reference to their recording in official records and archives. In the past, revenue stamps were commonly used in most countries to indicate payment of taxes but in the modern era the use of stamps has greatly diminished. In Cuba, revenue stamps continue to be used to satisfy documentary taxes applied to diverse documents such as birth and death certificates, permits to operate and business licenses, property transactions, auto insurance policies, and migratory documents.

Cuban revenue stamps are not listed in the EDIFIL or Scott's stamp catalogs because they are not stamps valid for postage but are only valid for taxation purposes. In Spanish, revenue stamps are properly called SELLO DE TIMBRE or ESPECIES TIMBRADAS vs. SELLO DE PORTE for postage stamps. For stamp collectors, revenue stamps are part of a wide category of collectibles, commonly called 'back of the book' within philately because they are listed in the last sections of a specialized catalogue. Collecting formats for revenue stamps are mint, used off piece and used on piece.

Cuban Law 73/94, the Cuban revenue code currently in force, defines the documentary tax as "the oldest in current use in Cuba, whose origins date to the colonial era, with modifications of its types on many occasions." Stamped revenue paper, with embossed or stamped markings indicating payment of taxes and fees, was first used in colonial Cuba in 1637. Taxable transactions and documents were written directly on the stamped paper or had the stamped revenue paper as an attachment sheet in order to be considered valid.

Spanish colonial revenue stamps were first issued in 1856 and used until the Spanish surrender to American forces in 1898 after the Spanish American War. The first general purpose revenue stamps were issued in January 1881, replacing stamped revenue paper. These stamps were denominated TIMBRE MOVIL to indicate use as a separate stamp adhered to the document versus TIMBRE FIJO which is stamped directly on a document.

So far as is currently known, new revenue stamps were not issued during the American occupation of 1898-1902. The 1998 Jones-Rodriguez catalog mentions unverified

Hasta lo que ahora se sabe, no se emitieron nuevos sellos fiscales durante la ocupación americana de 1898-1902. El catálogo Jones-Rodríguez de 1998 menciona ejemplares usados no verificados de sellos fiscales de los EE.UU. sobrecargados para ser usados en Cuba, pero se necesita más investigación para poder sustanciar estas aserciones. En el período de 1902-1917, el pago de los impuestos cubanos de documentos se anotaba manualmente en el documento de la transacción y se estampaba con el cuño del departamento gubernamental que lo emitía.

Los primeros sellos fiscales de Cuba independiente fueron emitidos en 1917. De 1917 a 1958, se produjeron una gran variedad de sellos fiscales de transacciones, para propósitos especiales y sobrecargados. Después de la Revolución de 1959, la Ley 447 del 14 de julio de 1959, la Ley 550 del 1 de septiembre de 1959 y la Ley 998 - Nueva Ley Fiscal del 5 de enero de 1962 - autorizaron los impuestos documentales. Después de 1958 no se pusieron en circulación ningunos nuevos sellos fiscales. El uso de sellos fiscales previos a 1959 continuó hasta que la Ley 1213 del 27 de junio de 1967 del Consejo de Ministros abolió los sellos e impuestos documentales. La Ley 1213/67 fue publicada en *Granma*, el periódico nacional cubano, el 7 de julio de 1967.

La 2da edición del *Catálogo-Manual Especializado de Sellos Fiscales de Cuba* de 1998, por William McP. Jones & Pedro M. Rodríguez, se considera la fuente más completa de información sobre los sellos fiscales cubanos de la época colonial y republicana. Sin embargo este catálogo no describe ningún material posterior a 1958. Para referencia, se provee una tabla al final de este estudio que lista todos los sellos fiscales emitidos durante la era Socialista. En diciembre de 2004, los coleccionistas Héctor Juárez Figueredo, Pedro M. Rodríguez, Rudy J. Roy, Jr. y Mark Tyx, gentilmente revisaron y corrigieron este artículo. Este estudio debe de considerarse una obra en preparación.

Primera Serie – 3 de enero de 1983

La Ley 61 del 24 de noviembre de 1982 creó el Comité Estatal de Finanzas para supervisar la recaudación de impuestos fiscales en Cuba. También se le dió la autoridad para emitir sellos fiscales para indicar el pago de impuestos documentales. Los sellos de impuestos generales se pusieron a la venta el 3 de enero de 1983 en las sucursales del Banco Nacional de Cuba y en otros locales designados incluyendo las oficinas de correos a través de toda la isla. Los sellos fiscales se pegaban al documento para indicar el pago de impuestos y se cancelaban con el cuño de la agencia gubernamental correspondiente.

Los sellos fiscales de 1983 fueron imprimidos por litografía en un solo color sobre papel blanco, miden 25 x 32 mm y tienen dentado 12.5. Se emitieron denominaciones de 1, 2, 5, 10 y 20 pesos, producidos en la imprenta *William Soler* del Ministerio de Comunicaciones en La Habana. Los sellos tienen el texto "COMITE ESTATAL DE FINANZAS" en el marco debajo de los valores. Un examen de los sellos fiscales de 1983 muestra por lo menos dos impresiones diferentes. Los sellos fiscales de 1983 fueron originalmente impresos en papel con la filigrana [R de C], con goma opaca de suave superficie que frecuentemente no pega bien. Una impresión subsecuente, en esta ocasión en papel sin filigrana con una goma reluciente, es probablemente posterior a

used examples of US revenue stamps overprinted for use in Cuba, but further work is needed to substantiate these issues. In the period 1902-1917, payment of Cuban documentary taxes was noted manually on the transaction document and stamped with the seal of the issuing government department.

In 1917, the first revenue stamps were issued by independent Cuba. From 1917 until 1958, a wide assortment of excise, special purpose and surcharge revenue stamps were issued. After the 1959 Revolution, Law 447 of 14 July 1959, Law 550 of 1 September 1959 and Law 998 - New Fiscal Law of 5 January 1962 - authorized documentary taxes. After 1958, no new revenue stamps were placed into use. Use of pre-1959 revenue stamps continued until Law 1213 of 27 June 1967 by the Council of Ministers abolished documentary taxes and stamps. Law 1213/67 was published in *Granma*, the Cuban national paper, on 7 July 1967.

The 1998 *Specialized Catalog-Handbook of the Revenue Stamps of Cuba*, 2nd Edition by William McP. Jones & Pedro M. Rodríguez is considered the most current source of information for colonial and republican Cuban revenue stamps. However this catalog does not detail any material after 1958. For reference, a table is given at the end of this study listing all known revenue stamps issued in the Socialist era. In December 2004, collectors Hector Juárez Figueredo, Pedro M. Rodríguez, Rudy J. Roy, Jr. and Mark Tyx graciously reviewed this article for clarity. This study should be considered a work in progress.

First Series – 3 January 1983

Law 61 of 24 November 1982 created the *Comite Estatal de Finanzas* (State Finance Committee) to oversee the collection of tax revenues in Cuba. It was also empowered to issue revenue stamps to indicate payment of documentary taxes. General revenue stamps were placed on sale on 3 January 1983 at branches of the National Bank of Cuba and designated locations including post offices nationwide. The revenue stamps are affixed to the document to indicate payment of the applicable tax and cancelled with the seal of the issuing government agency.

The 1983 revenue stamps were printed using one-color lithography on white paper, measure 25 x 32 mm, and are perforated 12.5. Denominations of 1, 2, 5, 10 and 20 pesos were issued, which were printed at the *William Soler* print shop of the Cuban Ministry of Communications in Havana. The stamps bear the text "COMITE ESTATAL DE FINANZAS" in the frame below the denomination value. An examination of the 1983 revenue stamps shows at least two different printings. The 1983 revenue stamps originally were printed on paper watermarked with the letters [R de C], with a dull smooth surface gum which many times has poor adhesion. A subsequent printing, this time on unwatermarked paper with shiny gum, most likely dates after 1986. Additional reprint varieties could exist and it is not presently known if all the original 1983 values were reprinted with shiny gum.

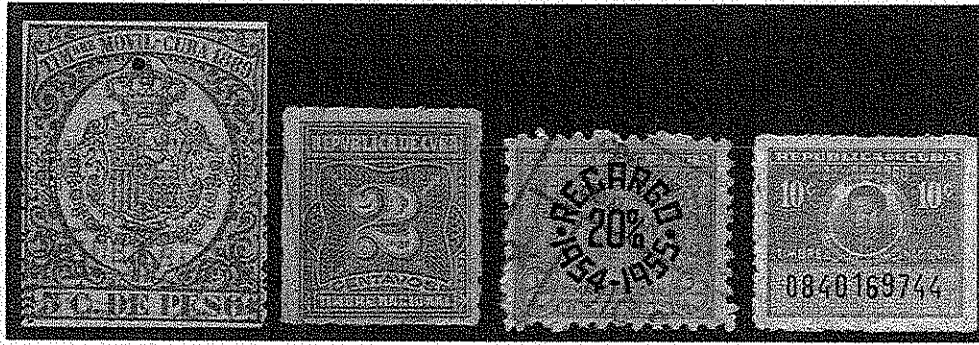


Figure 1.

Examples of Cuban colonial and republican revenue stamps. Shown are colonial 1889 *Timbre Móvil*, and 1919, 1954-55 & 1958 republican *Timbre Nacional* stamps. / *Ejemplos de sellos fiscales cubanos coloniales y republicanos. Se muestran los sellos de Timbre Móvil de 1889 y los de Timbre Nacional republicanos de 1919, 1954-55 y 1959.*



Figure 2.

1961 usage of Cuban republican era stamps on a copy of a birth certificate. / *Uso de sellos de la época republicana en una copia de un certificado de nacimiento de 1961.*



Figure 3.

1983 revenue stamps. / *Sellos fiscales de 1983.*

1986. Pueden existir otras variedades de reimpresión y actualmente no se sabe si todos los valores originales de 1983 se reimprimieron con goma reluciente.

Segunda Serie – abril de 1994

La Ley 147 del 21 de abril de 1994 creó el Ministerio de Finanzas y Precios, el cual reemplazó al Comité Estatal de Finanzas. La Ley 73 de 1994 creó el actual Sistema Tributario Cubano. Los Artículos 41-44 del Capítulo 9 de la Ley 73/94 establecen los impuestos documentales, mientras que el Anexo 3.4 de la misma ley estipula las tarifas que varían entre 5 y 100 pesos. La Oficina Nacional de Administración Tributaria (ONAT), fue establecida como el sector recaudador del Ministerio de Finanzas y Precios y se le dió la autoridad de emitir sellos fiscales. La ONAT también recibió el poder para investigar y auditar a individuos y negocios para asegurar su cumplimiento. En el 2003 la ONAT recaudó 626 millones de pesos en impuestos para la Hacienda de Cuba.

Los nuevos sellos fiscales empezaron a circular después de abril de 1994, esta vez con el texto “*MINISTERIO DE FINANZAS Y PRECIOS*” en el marco bajo la denominación. Para ese entonces los sellos de 1 y 2 pesos ya no se usaban por lo que no se volvieron a emitir en 1994. Los sellos fiscales con denominaciones de 5 y 10 pesos se emitieron en colores similares a la serie previa de 1983. No se han visto ejemplares del sello de 20 pesos para confirmar su existencia con el nuevo texto.

Los sellos fiscales de 1994 fueron impresos en papel super blanco sin filigrana por litografía de un solo color y tienen goma opaca de superficie uniforme. Visualmente, los sellos de 1994 tienen una apariencia brillante en contraste con la superficie mate de la emisión de 1983. El tamaño y dentado es el mismo de la serie de 1983. En 1996 se puso a la venta una reimpresión del sello fiscal de 10 pesos, esta vez impreso en azul oscuro en papel blanco normal con superficie de apariencia opaca. Las nuevas emisiones se pusieron a la venta en los correos a través de todo el país reemplazando el inventario agotado.

Tercera Serie – 26 de abril de 1996

El Anexo 3.4 de la Ley 73/94 establece los impuestos documentales pagables en pesos convertibles para las transacciones migratorias. Desde 1993 Cuba ha operado con dos monedas nacionales – el peso nacional cubano (CUP) y el peso convertible cubano (CUC) a la par con el dólar americano. En julio de 2004 el peso convertible cubano era equivalente a aproximadamente 27 pesos nacionales cubanos. La Instrucción 6/96 de la ONAT autorizó una nueva serie de sellos fiscales con denominación en pesos convertibles.

Las tarifas de pasaportes cubanos, pagables en pesos convertibles, constituyen un ejemplo de los impuestos documentales en pesos convertibles. Las solicitudes de pasaportes cubanos se presentan en las Directorías de Inmigración y Oficinas de Asuntos extranjeros locales, acompañadas de tres fotos y 50\$ en sellos fiscales de peso convertible para satisfacer la tarifa de pasaportes. Las extensiones de validez de pasaportes, que prolongan la fecha de caducación de un pasaporte, requieren que

Second Series – April 1994

Law 147 of 21 April 1994 created the *Ministerio de Finanzas y Precios*, [Ministry of Finance and Price Control] which replaced the *Comité Estatal de Finanzas*. Law 73 of 1994 created the current Cuban Tributary System. Articles 41-44 of Chapter 9 of Law 73/94 establish the documentary tax, while Annex 3.4 of the same law stipulates fees varying from 5 to 100 pesos. The *Oficina Nacional de Administración Tributaria* (ONAT), [National Office of Tributary Administration] was established as the collections sector of the *Ministerio de Finanzas y Precios* and was given authority to issue revenue stamps. ONAT was also empowered to investigate and audit persons and businesses for compliance. In 2003 ONAT collected 626 million pesos in revenue for the Cuban Treasury.

New revenue stamps began to circulate after April 1994, this time with the text “*MINISTERIO DE FINANZAS Y PRECIOS*” in the frame below the denomination value. By this time, the 1 and 2 peso stamps were not used and were not reissued in 1994. Revenue stamps denominated in 5 and 10 pesos were issued with similar colors as the previous 1983 series. No example of the 20 pesos stamp has yet surfaced to confirm issuance with the new text.

The 1994 revenue stamps are printed on super white unwatermarked paper using one-color lithography and bear a dull smooth surface gum. Visually, the 1994 stamps have a glossy surface appearance in contrast with the matte surface of the 1983 issues. Size and perforation is the same as the 1983 series. In 1996, a reprint of the 10 pesos revenue stamp was placed on sale, this time printed in dark blue on regular white paper stock with a matte surface appearance. The new issues were placed on sale at post offices nationwide, replacing exhausted stock.

Third Series – 26 April 1996

Annex 3.4 of Law 73/94 establishes documentary taxes payable in convertible pesos for migratory transactions. Since 1993 Cuba has operated with two national currencies – the Cuban national peso (CUP) and the Cuban convertible peso (CUC) on par with the US dollar. In July 2004 the Cuban convertible peso was equivalent to approximately 27 Cuban national pesos. ONAT Instructive 6/96 authorized a new series of revenue stamps denominated in convertible pesos.

Cuban passport fees, payable in convertible pesos, constitute one example of convertible peso documentary taxes. Applications for Cuban passports are presented at local Directorate of Immigration and Foreign Affairs offices, accompanied with three photos and 50\$ in convertible peso revenue stamps to satisfy the passport fee. Passport validity extensions, where the expiration date on a passport is extended, require the application to be accompanied with 20\$ in convertible peso revenue stamps.

la solicitud vaya acompañada de 20\$ en sellos fiscales de peso convertible.

Los sellos fiscales de peso convertible de 1996 fueron vendidos en las sucursales nacionales del BANDEC (Banco de Crédito y Comercio), una subsidiaria bancaria del Banco Nacional de Cuba, que opera como el Ministerio del Tesoro de Cuba. Las ventas de los sellos fiscales de peso convertible están limitadas a los consumidores con prueba de uso, tal como la forma de solicitud de pasaporte. Los sellos fiscales de pesos convertibles se pegan a la solicitud, la cual no se le devuelve al aplicante después de haber sido sometida. Debido al control de su venta y uso, hasta ahora no se conocen ejemplares de estos sellos. Hasta esta fecha, esta serie de sellos fiscales sólo se conoce por un artículo de prensa de noviembre de 2002 anunciando su reemplazo.

Cuarta Serie – 20 de diciembre de 1999

Reportes extra oficiales indican que en septiembre de 1999 una unidad de la Dirección de Operaciones Policiales del Ministerio del Interior identificó en La Habana el uso de sellos fiscales falsificados. Los usuarios de los sellos falsos fueron rastreados y ellos identificaron como la fuente de los mismos tanto compras legítimas en el correo como transacciones extraoficiales en la calle. Otras investigaciones detectaron la producción de los sellos falsos en una imprenta de PUBLICITUR, una unidad del Ministerio de Turismo. La característica que identificó las emisiones falsas fue descrita como una diferencia en el tono de color. Dada la escala de la operación de falsificadores, la ONAT rápidamente puso los nuevos sellos fiscales en circulación.

El anuncio oficial de los nuevos sellos fiscales por la ONAT se hizo el 15 de diciembre de 1999 en el periódico nacional cubano *Granma*. Los nuevos sellos fiscales fueron válidos a partir del 20 de diciembre de 1999, aunque en muchas localidades los nuevos sellos fiscales no estuvieron disponibles hasta febrero de 2000. Las previas emisiones de 1983 y 1994 siguieron siendo válidas hasta el 20 de abril del 2000. Los sellos fiscales de 1999 se vendieron en los correos de todo el país.

Los nuevos sellos fiscales de 1999 tienen forma triangular para reducir la probabilidad de su falsificación. Se emitieron denominaciones de 5, 10 y 20 pesos, midiendo 46 x 46 x 64 mm, con dentado 12.5. Los sellos de 1999 tienen una superficie brillante, impresos en papel super blanco sin filigrana y con goma con superficie levemente brillante. Los sellos de 1999 fueron producidos por litografía monocromática en la imprenta *William Soler* del Ministerio de Comunicaciones de Cuba.

Quinta Serie – 1 de enero de 2003

El 9 de noviembre de 2002, el Ministerio de Finanzas y Precios anunció una nueva serie de sellos fiscales en denominaciones en pesos convertibles. La Resolución 258 del Ministerio de Finanzas y Precios con fecha del 26 de diciembre de 2002 oficialmente autorizó la nueva emisión. Los nuevos sellos fueron puestos a la venta a través de toda la nación el 1 de enero de 2003 en las sucursales del BANDEC. Los previos tipos de 1996 siguieron siendo válidos hasta el 31 de diciembre de 2002. es común en Cuba el comprar sellos fiscales de antemano, pero no se

The 1996 convertible peso revenue stamps were sold at branches nationwide of BANDEC (*Banco de Crédito y Comercio*) [Bank of Credit and Commerce], a banking subsidiary of the National Bank of Cuba, which operates as Cuba's Ministry of the Treasury. Sales of convertible peso revenue stamps are limited to consumers with proof of use such as a passport application form. The convertible peso revenue stamps are affixed to the document application, which is not returned to the applicant after submission. Because of controlled sales and use, no examples of these stamps are presently known. To date, this series of revenue stamps is only known from a November 2002 press article announcing its replacement.

Fourth Series – 20 December 1999

Unofficial reports indicate that in September 1999 a unit of the Directorate of Police Operations for the Ministry of Interior identified the use of counterfeit revenue stamps in Havana. Users of the counterfeit stamps were tracked down and they identified both legitimate post office purchases and unofficial street purchases as the sources of the counterfeit stamps. Further investigation work traced the production of the counterfeit stamps to a print shop for PUBLICITUR, a unit of the Ministry of Tourism. The characteristic that identified the counterfeit issues was described as a difference in color shade. Because of the scale of the counterfeit operation, ONAT quickly placed new revenue stamps into use.

The official ONAT announcement for the new revenue stamps was made on 15 December 1999 in the Cuban national paper *Granma*. The new stamps were valid effective 20 December 1999, though in many locations the new revenue stamps were not available until February 2000. The previous 1983 and 1994 issues remained valid until 20 April 2000. The 1999 revenue stamps were sold at post offices nationwide.

The new 1999 revenue stamps are triangular in formation to deter counterfeiting. Denominations of 5, 10, and 20 pesos were issued, measuring 46 x 46 x 64 mm, perforated 12.5. The 1999 stamps have a glossy surface, printed on super white unwatermarked paper with a dull sheen surface gum. The 1999 stamps were produced using one-color lithography at the *William Soler* print shop of the Cuban Ministry of Communications.

Fifth Series – 1 January 2003

On 9 November 2002, the *Ministerio de Finanzas y Precios* announced a new series of convertible peso denominated revenue stamps. Resolution 258 of the *Ministerio de Finanzas y Precios* dated 26 December 2002 officially authorized the new issue. The new stamps were placed on sale nationwide on 1 January 2003 at branches of the Bank of Credit and Commerce (BANDEC). The previous 1996 types remained valid until 31 December 2002. It is a common practice in Cuba to purchase revenue stamps prior to



Figure 4.
1994 revenue stamps. / *Sellos fiscales de 1994.*



Figure 5.
1999 revenue stamps. / *Sellos fiscales de 1999.*



Figure 6.
2004 revenue stamps. / *Sellos fiscales de 2004.*

dió un período de gracia para cambiar o usar los sellos demonetizados de 1996. Esto produjo quejas y pérdidas financieras a quienes tenían los sellos obsoletos de 1996.

Los detalles ofrecidos en el anuncio de prensa oficial indican que los nuevos sellos fiscales duplican el formato triangular y las especificaciones de producción de los sellos fiscales de 1999 de la ONAT con denominaciones en moneda nacional. Los nuevos sellos fiscales en pesos convertibles se emitieron en denominaciones de 5, 10, 20 y 50 pesos convertibles impresos respectivamente en verde, rojo, violeta y amarillo. Al igual que los sellos de 1999 en moneda nacional, es probable que los sellos de 2003 fueran emitidos en formato triangular para disuadir a los falsificadores. Debido al control de su venta y uso, como con los sellos de 1996, no hay imágenes disponibles por el momento.

Sexta Serie – 1 de enero de 2004

La Resolución 78 del Ministerio de Finanzas y Precios fechada en 3 noviembre de 2003 autorizó una nueva serie de sellos fiscales denominados en moneda nacional. La nueva serie se puso a la venta el 1 de enero de 2004, en esta ocasión incorporando un número de medidas de seguridad de alta tecnología. Los nuevos sellos fueron impresos en papel de seguridad grueso con filigrana que incorpora fibras de seda naranjas, amarillas, azules y rojas que son visibles con luz ultravioleta. El marco exterior de color tiene las letras ONAT microimpresas en un patrón que se repite y forma el color del trasfondo. El óvalo interior también tiene la denominación microimpresa, escrita en un patrón que se repite formando el fondo. Estas medidas de seguridad se ven fácilmente con un lente de magnificación 10X.

Los nuevos sellos tienen dentado 12.5, con perforaciones burdas a veces, y miden 32 x 24.5 mm con una goma de superficie opaca. Los nuevos sellos están impresos en hojas de 81 sellos en un formato de nueve sellos por fila. Los nuevos sellos fiscales están actualmente disponibles para la venta en los correos por todo el país. Los previos tipos de 1999 fueron válidos hasta el 31 de marzo de 2004.

Séptima Serie – 15 de marzo de 2004

La Resolución 78 del Ministerio de Finanzas y Precios fechada el 3 de noviembre de 2003 también autorizó la emisión de nuevos sellos fiscales con denominaciones en pesos convertibles. El anuncio oficial introduciendo la nueva serie fue publicado el 11 de marzo de 2004. Los nuevos sellos se emitieron en denominaciones de 5, 10, 20 y 50 pesos convertibles y fueron puestos a la venta en las sucursales del BANDEC a través de la nación el 15 de marzo del 2004. Los previos tipos de 2003 continuaron siendo válidos hasta el 30 de junio del 2004.

Los nuevos sellos fiscales en pesos convertibles de 2004 tienen dentado 12.5 y miden 49 x 32 mm con goma de superficie opaca, y están impresos en papel blanco con filigrana con un

use, but no grace period was given to exchange or use the 1996 demonetized stamps. This led to complaints and financial loss to those who held invalidated 1996 stamps.

The details given in the official press announcement state that the new revenue stamps duplicate the triangular format and production specifications of the 1999 ONAT revenue stamps denominated in national currency. The new convertible peso revenue stamps were issued in denominations of 5, 10, 20 and 50 convertible pesos printed respectively in green, red, violet and yellow. As with the 1999 national currency stamps, it is likely the 2003 stamps were issued with a triangular format to deter counterfeiting. Due to controlled sale and use, as with the 1996 stamps, no image is currently available.

Sixth Series – 1 January 2004

Resolution 78 of the *Ministerio de Finanzas y Precios* dated 3 November 2003 authorized a new series of revenue stamps denominated in national currency. On 1 January 2004 the new series was placed on sale, this time incorporating a number of high technology security features. The new stamps were printed on thick watermarked security paper with embedded orange, yellow, blue and red silk threads that are visible with ultraviolet light. The colored outer frame bears the letters ONAT in a repeating micro print pattern that forms the background color. The inner oval bears the denomination also spelled out in a repeating micro print pattern that forms the background pattern. These security features are easily observable with a 10-power lens.

The new stamps are perforated 12.5, with rough perforations at times, and measure 32 x 24.5 mm with a dull surface gum. The new stamps are printed in sheets of 81 stamps in a format of nine stamps per row. The new revenue stamps are currently on sale at post offices nationwide. The previous 1999 types remained valid until 31 March 2004.

Seventh Series – 15 March 2004

Resolution 78 of the *Ministerio de Finanzas y Precios* dated 3 November 2003 also authorized the issue of new revenue stamps denominated in convertible pesos. The official announcement introducing the new series was published on 11 March 2004. The new stamps were issued in denominations of 5, 10, 20 and 50 convertible pesos, and were placed on sale at BANDEC branches nationwide on 15 March 2004. The previous 2003 types remained valid until 30 June 2004.

The new 2004 convertible peso revenue stamps are perforated 12.5, measure 49 x 32 mm with a dull surface gum, and are printed on white paper with a watermark with a repeating four-petal flower design. They are rectangular in

patrón de cuatro pétalos de flores que se repite. Éstos tienen un formato rectangular en papel con filigrana, similar al de los sellos fiscales de moneda nacional del 2003. Las medidas adicionales de seguridad incluyen la microimpresión, la incorporación de fibras rojas, azules, amarillas y naranjas, visibles bajo la luz ultravioleta, y una tira holográfica con el texto SECURE en un patrón repetitivo. El fondo del marco exterior del sello consiste del acrónimo ONAT que se repite y en el interior tiene la denominación en un patrón microimpreso repetitivo. El uso de la tira holográfica de seguridad es similar al de los sellos de impuestos de Salida del Aeropuerto desde el 2001 hasta el presente.

Tabla General de Referencia - Sellos Fiscales Cubanos 1983 – 2004

La tabla en la página anterior da el año de emisión, denominación, color, entidad emisora, tamaño, goma, detalles de la impresión y filigrana de los sellos fiscales cubanos emitidos desde 1983. El lector debe estar al tanto de los siguientes parámetros. Debido a la falta de información disponible sobre las emisiones de 1983 y 1994-6, una meta de este estudio es el verificar la existencia de los sellos fiscales que se listan. Las partes en blanco indican que estos sellos no se han verificado. Se le pide a nuestros lectores que nos reporten cualquier sello no incluido en la tabla.

Se asume hasta ahora que todos los valores de 1983 fueron impresos originalmente en papel con filigrana y goma opaca. Desconocemos si todos los valores de 1983 fueron reimpresos en papel sin filigrana y goma reluciente. Las características de las falsificaciones de 1983 y las emisiones de 1994-96 aún no se han documentado por completo.

format on watermarked paper, similar to the 2003 national currency revenue stamps. Additional security features include micro printing and embedded red, blue, yellow and orange fibers, which are visible under ultraviolet light and a holographic strip with the text SECURE in a repeating pattern. The outer frame background of the stamp consists of the acronym ONAT in a repeating pattern and the inside frame background consists of the denomination in a repeating micro print pattern. The use of a security holographic strip is similar to the Cuban Airport Departure Tax stamps of 2001 to the present.

General Reference Table - Cuban Revenue Stamps 1983 – 2004

The table in the previous page gives the year of issue, denomination, color, issuer, size, gum, printing details and watermark for Cuban revenue stamps issued since 1983. The reader should be aware of the following parameters. Due to the lack of information available for the 1983 and 1994-6 issues, a goal of this study has been to verify the existence of the revenue stamps listed. The items not highlighted presently have not been verified. Readers are asked to report any stamps not included in the table.

It is presently assumed all the 1983 values were originally printed on watermarked paper and dull gum. It is presently unknown if all the 1983 values were reprinted with unwatermarked paper and shiny gum. The characteristics of the counterfeits of the 1983 and 1994-96 issues have yet to be fully documented.



Figure 7.

2004 Convertible peso revenue stamp. / Sellos fiscales de 2004 en pesos convertibles.

Cuban Revenue Stamps 1983-2004 / Sellos Fiscales Cubanos 1983-2004

No.	Year Año	Denomination Denominación	Color	Issuer Emitido por	Size Tamaño	Gum Goma	Printing / Watermark Impresión / Filigrana
1	1983	1 peso	Brown	Comite Estatal	25 x 32 mm	Matte	Litho / R de C
1	1983	2 pesos	Lime Green	Comite Estatal	25 x 32 mm	Matte	Litho / R de C
1	1983	5 pesos	Dark Turquoise	Comite Estatal	25 x 32 mm	Matte	Litho / R de C
1	1983	10 pesos	Red ?	Comite Estatal	25 x 32 mm	Matte	Litho / R de C
1	1983	20 pesos	Black	Comite Estatal	25 x 32 mm	Matte	Litho / R de C
1	1986?	1 peso	Brown	Comite Estatal	25 x 32 mm	Shiny	Litho / Unwatermarked
1	1986?	2 pesos	Lime Green	Comite Estatal	25 x 32 mm	Shiny	Litho / Unwatermarked
1	1986?	5 pesos	Dark Turquoise	Comite Estatal	25 x 32 mm	Shiny	Litho / Unwatermarked
1	1986?	10 pesos	Red ?	Comite Estatal	25 x 32 mm	Shiny	Litho / Unwatermarked
2	1996	10 pesos	Dark Blue	Min. Fin. Precios	25 x 32 mm	Matte	Litho / Unwatermarked
2	1994	20 pesos	Black	Min. Fin. Precios	25 x 32 mm	Matte	Litho / Unwatermarked
3	1996	5 dollars				Matte	
3	1996	10 dollars				Matte	
3	1996	20 dollars				Matte	
3	1996	50 dollars				Matte	
4	1999	5 pesos	Red	ONAT	46 x 46 x 64	Matte	Litho / Unwatermarked
4	1999	10 pesos	Lime Green	ONAT	46 x 46 x 64	Matte	Litho / Unwatermarked
4	1999	20 pesos	Royal Blue	ONAT	46 x 46 x 64	Matte	Litho / Unwatermarked
5	2003	5 dollars	Green	ONAT	46 x 46 x 64	Matte?	Litho / Unwatermarked
5	2003	10 dollars	Red	ONAT	46 x 46 x 64	Matte?	Litho / Unwatermarked
5	2003	20 dollars	Violet	ONAT	46 x 46 x 64	Matte?	Litho / Unwatermarked
5	2003	50 dollars	Yellow	ONAT	46 x 46 x 64	Matte?	Litho / Unwatermarked
6	2004	5 pesos	Royal Blue	ONAT	32 x 24.5 mm	Matte	Litho / Unwatermarked
6	2004	10 pesos	Lime Green	ONAT	32 x 24.5 mm	Matte	Litho / Unwatermarked
6	2004	20 pesos	Red	ONAT	32 x 24.5 mm	Matte	Litho / Unwatermarked
7	2004	5 dollars	Orange	ONAT	32 x 24.5 mm		Hologram
7	2004	10 dollars	Blue Violet	ONAT	32 x 24.5 mm		Hologram
7	2004	20 dollars	Gray	ONAT	32 x 24.5 mm		Hologram
7	2004	50 dollars	Brown	ONAT	32 x 24.5 mm		Hologram

FUENTES / SOURCES

- "Desde Hoy Nuevos Sellos de Timbre", La Habana, Cuba: *Trabajadores*, 15 Marzo 2004, p. 2.
- "El pago de impuesto sobre documentos," La Habana, Cuba: *Trabajadores*, 3 Enero 1983, p. 5.
- "Ley del Consejo de Ministros que deroga diversos impuestos." La Habana: *Granma*, 8 July 1967. p. 3.
- BORGES, Milo A. *Compilación ordenada y completa de la legislación cubana de 1899 a 1950 ambos inclusivo*. La Habana, Cuba: Editorial Lex, 1952, vol. 1, p. 38,41, 404.
- CASAS, Daniel. Personal communication with the author. 2001-2004.
- CENTRO DE DOCUMENTACION DEL COMITE CENTRAL DEL PARTIDO COMUNISTA DE CUBA. *Cronología - 25 Años de Revolución*. La Habana, Cuba: Editora Política, 1987, p 78.
- DIRECTORIO TURISTICO DE CUBA. "Que tramites se necesitan hacer para invitar a un cubano a visitar los EEUU?" (2004) http://www.dtcuba.com/esp/cocoweb/coco_faq_showanswer.asp?cod=10&tema=0&page=0 Accessed 20 December 2004.
- ESCOBAR, Vicente. "Descubren fraude de sellos del timbre." Buro de Prensa Independiente de Cuba. (2000) <http://www.bpicuba.org/economia/sellos.htm> Accessed 10 July 2002.
- JONES, William McP & RODRIGUEZ, Pedro M. *Specialized Catalog-Handbook of the Revenue Stamps of Cuba*, Second Edition. Miami FL: Correo Mayor Publications, 1998.
- JUAREZ FIGUEREDO, Héctor. Personal communication with the author. 1995-2004.
- OFICINA NACIONAL DE ADMINISTRACION TRIBUTARIA. "Nuevos Sellos de Timbre." La Habana, Cuba: *Granma*, 15 December 1999. p. 2.
- MINISTERIO DE FINANZAS Y PRECIOS. "Nuevos Sellos de Timbre." La Habana, Cuba: *Granma*, Cuba. 9 November 2002. p. 2.
- MINISTERIO DE FINANZAS Y PRECIOS. "Nuevos Sellos de Timbre." La Habana, Cuba: *El Contribuyente*, no. 1, January 2004. p. 3.
- PEREZ NAVARRO, Lourdes. "En Vigor Nuevos Sellos de Timbre." La Habana, Cuba: *Granma*, 11 Marzo 2004. p. 2.
- PORTUONDO ZUNIGA, Santiago. Personal communication with the author. 1991-2004.
- RODRIGUEZ, Jorge Diego. "Sellos Falsos." Cuba Free Press, Inc. (1999) <http://www.cubafreepress.org/art2/cubap990921gg/html> Accessed 3 December 2004.
- TYX, Mark. Personal communication with the author. 2004.
- UNION NACIONAL DE JURISTAS DE CUBA. *Indice Alfabético y Temático. Leyes y decreto leyes. 1-1-59 a 31-12-80*. La Habana, Cuba: Ministerio de Justicia, 1981.
- VALDES, Angela. "Recauda la ONAT de Granma más de 300 millones de pesos" La Demajagua Digital (10 August 2004) <http://www.lademajagua.co.cu/infain1592.htm> Accessed 20 December 2004.

WESTPEX 2005

April 15-17, 2005.

San Francisco Airport Marriott
1800 Old Bayshore Highway, Burlingame, California.
650-692-9100 or 800-228-9290
(special hotel of \$92 per night if you mention WESTPEX /
tarifa especial de \$92 por noche al mencionar WESTPEX)

Group Dinner: Friday, April 15 (6:00 PM)

El Torito Mexican Restaurant
1590 Bayshore Highway, Burlingame, CA. (650) 992-3113

Meetings: Saturday, April 16.

10:00 AM - Annual Meeting - General Membership
11:00 AM - Seminar on Cuban Aerophilately by Mark R. Tyx



Cuban Revenue Stamps of the Socialist Era

Revenue stamps indicate the payment of government taxes on a wide variety of official documents and transactions as established by law. In Cuba such documents are called *gravados* (recorded) in reference to their recording in official records and archives. In the past, revenue stamps were commonly used in most countries to indicate payment of taxes but in the modern era the use of stamps has greatly diminished. In Cuba, revenue stamps continue to be used to satisfy documentary taxes applied to diverse documents such as birth and death certificates, permits to operate and business licenses, property transactions, auto insurance policies and migratory documents.¹

Cuban revenue stamps are not listed in the EDIFIL or Scott's stamp catalogs because they are not stamps valid for postage but are only valid for taxation purposes. In Spanish, revenue stamps are properly called SELLO DE TIMBRE or ESPECIES TIMBRADAS vs. SELLO DE PORTE for postage stamps. For stamp collectors, revenue stamps are part of a wide category of collectibles, commonly called 'back of the book' within philately because they are listed in the last sections of a specialized catalogue. Collecting formats for revenue stamps are mint, used off piece and used on piece.

Cuban Law 73/94, the Cuban revenue code currently in force, defines the documentary tax as "the oldest in current use in Cuba, whose origins date to the colonial era, with modifications of its types on many occasions." Stamped revenue paper, with embossed or stamped markings indicating payment of taxes and fees, was first used in colonial Cuba in 1637. Taxable transactions and documents were written directly on the stamped paper or had the stamped revenue paper as an attachment sheet in order to be considered valid.



Image 1 – Examples of Cuban colonial and republican revenue stamps. Shown are colonial 1889 *Timbre Móvil*, and 1919, 1954-1955 & 1958 republican *Timbre Nacional* stamps.

Spanish colonial revenue stamps were first issued in 1856 and used until the Spanish surrender to American forces in June 1898 after the Spanish American War. The first general purpose revenue stamps were issued in January 1881, replacing stamped revenue paper. These stamps were denominated TIMBRE MOVIL to indicate use as a separate stamp adhered to the document versus TIMBRE FIJO which is stamped directly on a document.

So far as is currently known, new revenue stamps were not issued during the American occupation of 1898-1902. The 1998 Jones-Rodriguez catalog mentions unverified used examples of US revenue stamps overprinted for use in Cuba, but further work is needed to substantiate these issues. In the period 1902-1917, payment of Cuban documentary taxes was noted manually on the transaction document and stamped with the seal of the issuing government department.

¹ Published in *The Cuban Philatelist*, Journal of the Cuban Philatelic Society of America, Coral Gables, FL, Volume XVI Number 48, Last Third 2004, pp. 103-112.



Image 2 – 1961 usage of Cuban republican era revenue stamps on a copy of a birth certificate.

In 1917, the first revenue stamps were issued by independent Cuba. From 1917 until 1958, a wide assortment of excise, special purpose and surcharge revenue stamps were issued. After the 1959 Revolution, Law 447 of 14 July 1959, Law 550 of 1 September 1959 and Law 998 – New Fiscal Law of 5 January 1962 authorized documentary taxes. After 1958, no new revenue stamps were placed into use. Use of pre-1959 revenue stamps continued until Law 1213 of 27 June 1967 by the Council of Ministers abolished documentary taxes and stamps. Law 1213/67 was published in *Granma*, the Cuban national paper, on 7 July 1967.

The 1998 *Specialized Catalog-Handbook of the Revenue Stamps of Cuba*, 2nd Edition by William McP. Jones & Pedro M. Rodriguez is considered the most current source of information for colonial and republican Cuban revenue stamps. However this catalog does not detail any material after 1958. For reference, a table is given at the end of this study listing all known revenue stamps issued in the Socialist era. In December 2004, collectors Héctor Juárez Figueredo, Pedro M. Rodriguez, Rudy J. Roy, Jr. and Mark Tyx graciously reviewed this article for clarity. This study should be considered a work in progress.

First Series – 3 January 1983

Law 61 of 24 November 1982 created the *Comité Estatal de Finanzas* (State Finance Committee) to oversee the collection of tax revenues in Cuba. It was also empowered to issue revenue stamps to indicate payment of documentary taxes. General revenue stamps were placed on sale on 3 January 1983 at branches of the National Bank of Cuba and designated locations including post offices nationwide. The revenue stamps are affixed to the document to indicate payment of the applicable tax and cancelled with the seal of the issuing government agency.



Image 3 – 1983 Revenue stamps

The 1983 revenue stamps were printed using one-color lithography on white paper, measure 25 x 32 mm, and are perforated 12.5. Denominations of 1,2,5,10 and 20 pesos were issued, which were printed at the

William Soler print shop of the Cuban Ministry of Communications in Havana. The stamps bear the text “COMITE ESTATAL DE FINANZAS” in the frame below the denomination value. An examination of the 1983 revenue stamps shows at least two different printings. The 1983 revenue stamps originally were printed on paper watermarked with the letters [R de C], with a dull smooth surface gum which many times has poor adhesion. A subsequent printing, this time on unwatermarked paper with shiny gum, most likely dates after 1986. Additional reprint varieties could exist and it is not presently known if all the original 1983 values were reprinted with shiny gum.

Second Series – April 1994



Image 4 – 1994 Revenue stamps

Law 147 of 21 April 1994 created the *Ministerio de Finanzas y Precios*, [Ministry of Finance and Price Control] which replaced the *Comité Estatal de Finanzas*. Law 73 of 1994 created the current Cuban Tributary System. Articles 41-44 of Chapter 9 of Law 73/94 establish the documentary tax, while Annex 3.4 of the same law stipulates fees varying from 5 to 100 pesos. The *Oficina Nacional de Administración Tributaria* (ONAT), [National Office of Tributary Administration] was established as the collections sector of the *Ministerio de Finanzas y Precios* and was given authority to issue revenue stamps. ONAT was also empowered to investigate and audit persons and businesses for compliance. In 2003 ONAT collected 626 million pesos in revenue for the Cuban Treasury.

New revenue stamps began to circulate after April 1994, this time with the text “*MINISTERIO DE FINANZAS Y PRECIOS*” in the frame below the denomination value. By this time, the 1 and 2 peso stamps were not used and were not reissued in 1994. Revenue stamps denominated in 5 and 10 pesos were issued with similar colors as the previous 1983 series. No example of the 20 pesos stamp has yet surfaced to confirm issuance with the new text.

The 1994 revenue stamps are printed on super white unwatermarked paper using one-color lithography and bear a dull smooth surface gum. Visually, the 1994 stamps have a glossy surface appearance in contrast with the matte surface of the 1983 issues. Size and perforation is the same as the 1983 series. In 1996, a reprint of the 10 pesos revenue stamp was placed on sale, this time printed in dark blue on regular white paper stock with a matte surface appearance. The new issues were placed on sale at post offices nationwide, replacing exhausted stock.

Third Series – 26 April 1996

Annex 3.4 of Law 73/94 establishes documentary taxes payable in convertible pesos for migratory transactions. Since 1993 Cuba has operated with two national currencies – the Cuban national peso (CUP) and the Cuban convertible peso (CUC) on par with the US dollar. In July 2004 the Cuban convertible peso was equivalent to approximately 27 Cuban national pesos. ONAT Instructive 6/96 authorized a new series of revenue stamps denominated in convertible pesos.

Cuban passport fees, payable in convertible pesos, constitute one example of convertible peso documentary taxes. Applications for Cuban passports are presented at local Directorate of Immigration and Foreign Affairs offices, accompanied with three photos and 50\$ in convertible peso revenue stamps to satisfy the passport fee. Passport validity extensions, where the expiration date on a passport is extended, require the application to be accompanied with 20\$ in convertible peso revenue stamps.

The 1996 convertible peso revenue stamps were sold at branches nationwide of BANDEC (*Banco de Credito y Comercio*) [Bank of Credit and Commerce], a banking subsidiary of the National Bank of Cuba, which operates as Cuba's Ministry of the Treasury. Sales of convertible peso revenue stamps are limited to consumers with proof of use such as a passport application form. The convertible peso revenue stamps are affixed to the document application, which is not returned to the applicant after submission. Because of controlled sales and use, no examples of these stamps are presently known. To date, this series of revenue stamps is only known from a November 2002 press article announcing its replacement.

Fourth Series – 20 December 1999

Unofficial reports indicate that in September 1999 a unit of the Directorate of Police Operations for the Ministry of Interior identified the use of counterfeit revenue stamps in Havana. Users of the counterfeit stamps were tracked down and they identified both legitimate post office purchases and unofficial street purchases as the sources of the counterfeit stamps. Further investigation work traced the production of the counterfeit stamps to a print shop for PUBLICITUR, a unit of the Ministry of Tourism. The characteristic that identified the counterfeit issues was described as a difference in color shade. Because of the scale of the counterfeit operation, ONAT quickly placed new revenue stamps into use.



Image 5 – 1999 Revenue Stamps

The official ONAT announcement for the new revenue stamps was made on 15 December 1999 in the Cuban national paper *Granma*. The new stamps were valid effective 20 December 1999, though in many locations the new revenue stamps were not available until February 2000. The previous 1983 and 1994 issues remained valid until 20 April 2000. The 1999 revenue stamps were sold at post offices nationwide.

The new 1999 revenue stamps are triangular in formation to deter counterfeiting. Denominations of 5, 10, and 20 pesos were issued, measuring 46 x 46 x 64 mm, perforated 12.5. The 1999 stamps have a glossy surface, printed on super white unwatermarked paper with a dull sheen surface gum. The 1999 stamps were produced using one-color lithography at the *William Soler* print shop of the Cuban Ministry of Communications.

Fifth Series – 1 January 2003

On 9 November 2002, the *Ministerio de Finanzas y Precios* announced a new series of convertible peso denominated revenue stamps. Resolution 258 of the *Ministerio de Finanzas y Precios* dated 26 December 2002 officially authorized the new issue. The new stamps were placed on sale nationwide on 1 January 2003 at branches of the Bank of Credit and Commerce (BANDEC). The previous 1996 types remained valid until 31 December 2002. It is a common practice in Cuba to purchase revenue stamps prior to use, but no grace period was given to exchange or use the 1996 demonetized stamps. This led to complaints and financial loss to those who held invalidated 1996 stamps.

The details given in the official press announcement state that the new revenue stamps duplicate the triangular format and production specifications of the 1999 ONAT revenue stamps denominated in national currency. The new convertible peso revenue stamps were issued in denominations of 5, 10, 20 and 50 convertible pesos printed respectively in green, red, violet and yellow. As with the 1999 national currency stamps, it is likely the 2003 stamps were issued with a triangular format to deter counterfeiting. Due to controlled sale and use, as with the 1996 stamps, no image is currently available.

Sixth Series – 1 January 2004



Image 6 – 2004 Revenue stamps

Resolution 78 of the *Ministerio of Finanzas y Precios* dated 3 November 2003 authorized a new series of revenue stamps denominated in national currency. On 1 January 2004 the new series was placed on sale, this time incorporating a number of high technology security features. The new stamps were printed on thick watermarked security paper with embedded orange, yellow, blue and red silk threads that are visible with ultraviolet light. The colored outer frame bears the letters ONAT in a repeating micro print pattern that forms the background color. The inner oval bears the denomination also spelled out in a repeating micro print pattern that forms the background pattern. These security features are easily observable with a 10-power lens.

The new stamps are perforated 12.5, with rough perforations at times, and measure 32 x 24.5 mm with a dull surface gum. The new stamps are printed in sheets of 81 stamps in a format of nine stamps per row. The new revenue stamps are currently on sale at post offices nationwide. The previous 1999 types remained valid until 31 March 2004.

Seventh Series – 15 March 2004

Resolution 78 of the *Ministerio de Finanzas y Precios* dated 3 November 2003 also authorized the issue of new revenue stamps denominated in convertible pesos. The official announcement introducing the new series was published on 11 March 2004. The new stamps were issued in denominations of 5, 10, 20 and 50 convertible pesos. The new stamps were placed on sale at BANDEC branches nationwide on 15 March 2004, with the previous 2003 types remaining valid until 30 June 2004.



Image 7 – 2004 Convertible peso revenue stamp

The new 2004 convertible peso revenue stamps are perforated 12.5, measure 49 x 32 mm with a dull surface gum, and are printed on white paper with a watermark with a repeating four-petal flower design. Additional security features include embedded red, blue, yellow and orange fibers, which are visible under ultraviolet light and a holographic strip placed vertically along the right side of the stamp with the text SECURE in a repeating pattern. The outer frame background of the stamp consists of the acronym ONAT in a repeating pattern and the inside frame background consists of the denomination in a repeating micro print pattern. The use of a security holographic strip is similar to the Cuban Airport Departure Tax stamps of 2001 to the present.

General Reference Table - Cuban Revenue Stamps 1983 – 2004

The table below gives the year of issue, denomination, color, issuer, size, gum, printing details and watermark for Cuban revenue stamps issued since 1983. The reader should be aware of the following parameters. Due to the lack of information available for the 1983 and 1994-6 issues, a goal of this study has been to verify the existence of the revenue stamps listed. The items not highlighted presently have not been verified. Readers are asked to report any stamps not included in the table.

It is presently assumed all the 1983 values were originally printed on watermarked paper and dull gum. It is presently unknown if all the 1983 values were reprinted with unwatermarked paper and shiny gum. The characteristics of the counterfeits of the 1983 and 1994-6 issues have yet to be fully documented.

1	1983	1 peso	Brown	Comite Estatal	25 x 32mm	Matte	Litho/R de C
1	1983	2 pesos	Lime Green	Comite Estatal	25 x 32mm	Matte	Litho/R de C
1	1983	5 pesos	Dk Turquoise	Comite Estatal	25 x 32mm	Matte	Litho/R de C
1	1983	10 pesos	Red?	Comite Estatal	25 x 32mm	Matte	Litho/R de C
1	1983	20 pesos	Black	Comite Estatal	25 x 32mm	Matte	Litho/R de C
1	1986 ?	1 peso	Brown	Comite Estatal	25 x 32mm	Shiny	Litho/Unwatermark
1	1986 ?	2 pesos	Lime Green	Comite Estatal	25 x 32mm	Shiny	Litho/Unwatermark
1	1986 ?	5 pesos	Dk Turquoise	Comite Estatal	25 x 32mm	Shiny	Litho/Unwatermark
1	1986 ?	10 pesos	Red?	Comite Estatal	25 x 32mm	Shiny	Litho/Unwatermark
1	1986 ?	20 pesos	Black	Comite Estatal	25 x 32mm	Shiny	Litho/Unwatermark
2	1994	5 pesos	Lt Turquoise	MinFinPrecios	25 x 32mm	Matte	Litho/Unwatermark
2	1994	10 pesos	Pink	MinFinPrecios	25 x 32mm	Matte	Litho/Unwatermark
2	1996	10 pesos	Dark Blue	MinFinPrecios	25 x 32mm	Matte	Litho/Unwatermark
2	1994	20 pesos	Black	MinFinPrecios	25 x 32mm	Matte	Litho/Unwatermark
3	1996	5 dollars					
3	1996	10 dollars					
3	1996	20 dollars					
3	1996	50 dollars					
4	1999	5 pesos	Red	ONAT	46 x 46 x 64	Matte	Litho/Unwatermark
4	1999	10 pesos	Lime Green	ONAT	46 x 46 x 64	Matte	Litho/Unwatermark
4	1999	20 pesos	Royal Blue	ONAT	46 x 46 x 64	Matte	Litho/Unwatermark
5	2003	5 dollars	Green	ONAT	46 x 46 x 64	Matte?	Litho/Unwatermark
5	2003	10 dollars	Red	ONAT	46 x 46 x 64	Matte?	Litho/Unwatermark
5	2003	20 dollars	Violet	ONAT	46 x 46 x 64	Matte?	Litho/Unwatermark
5	2003	50 dollars	Yellow	ONAT	46 x 46 x 64	Matte?	Litho/Unwatermark
6	2004	5 pesos	Royal Blue	ONAT	32 x 24.5 mm	Matte	Litho/Watermark
6	2004	10 pesos	Lime Green	ONAT	32 x 24.5 mm	Matte	Litho/Watermark
6	2004	20 pesos	Red	ONAT	32 x 24.5 mm	Matte	Litho/Watermark
7	2004	5 dollars	Orange	ONAT	32 x 24.5 mm		Hologram
7	2004	10 dollars	Blue Violet	ONAT	32 x 24.5 mm		Hologram
7	2004	20 dollars	Gray	ONAT	32 x 24.5 mm		Hologram
7	2004	50 dollars	Brown	ONAT	32 x 24.5 mm		Hologram

Sources

- “Desde Hoy Nuevos Sellos de Timbre”, La Habana, Cuba: *Trabajadores*, 15 Marzo 2004, p. 2.
- “El pago de impuesto sobre documentos,” La Habana, Cuba: *Trabajadores*, 3 Enero 1983, p. 5.
- “Ley del Consejo de Ministros que deroga diversos impuestos.” La Habana: *Granma*, 8 July 1967. p. 3.
- BORGES, Milo A. *Compilación ordenada y completa de la legislación cubana de 1899 a 1950 ambos inclusivo*. La Habana, Cuba: Editorial Lex, 1952, vol. 1, p. 38,41, 404.
- CASAS, Daniel. Personal communication with the author. 2001-2004.
- CENTRO DE DOCUMENTACION DEL COMITE CENTRAL DEL PARTIDO COMUNISTA DE CUBA. *Cronología – 25 Años de Revolución*. La Habana, Cuba: Editora Política, 1987, p 78.
- DIRECTORIO TURISTICO DE CUBA. “Que tramites se necesitan hacer para invitar a un cubano a visitar los EEUU?” (2004)
http://www.dtcuba.com/esp/cocoweb/coco_faq_showanswer.asp?cod=10&tema=0&page=0
Accessed 20 December 2004.
- ESCOBAR, Vicente. “Descubren fraude de sellos del timbre.” Buro de Prensa Independiente de Cuba. (2000) <<http://www.bpicuba.org/economia/sellos.htm>> Accessed 10 July 2002.
- JONES, William McP & RODRIGUEZ, Pedro M. *Specialized Catalog-Handbook of the Revenue Stamps of Cuba*, Second Edition. Miami FL: Correo Mayor Publications, 1998.
- JUAREZ FIGUEREDO, Héctor. Personal communication with the author. 1995-2004
- OFICINA NACIONAL DE ADMINISTRACION TRIBUTARIA. “Nuevos Sellos de Timbre.” La Habana, Cuba: *Granma*, 15 December 1999. p. 2.
- MINISTERIO DE FINANZAS Y PRECIOS. “Nuevos Sellos de Timbre.” La Habana, Cuba: *Granma*, Cuba. 9 November 2002. p. 2.
- MINISTERIO DE FINANZAS Y PRECIOS. “Nuevos Sellos de Timbre.” La Habana, Cuba: *El Contribuyente*, no. 1, January 2004. p. 3.
- PEREZ NAVARRO, Lourdes. “En Vigor Nuevos Sellos de Timbre.” La Habana, Cuba: *Granma*, 11 Marzo 2004. p. 2.
- PORTUONDO ZUNIGA, Santiago. Personal communication with the author. 1991-2004.
- RODRIGUEZ, Jorge Diego. “Sellos Falsos.” Cuba Free Press, Inc. (1999)
<http://www.cubafreepress.org/art2/cubap990921gg/html> Accessed 3 December 2004.
- TYX, Mark. Personal communication with the author. 2004.
- UNION NACIONAL DE JURISTAS DE CUBA. *Indice Alfabético y Temático. Leyes y decreto leyes. 1-1-59 a 31-12-80*. La Habana, Cuba: Ministerio de Justicia, 1981.
- VALDES, Angela. “Recauda la ONAT de Granma más de 300 millones de pesos” La Demajagua Digital (10 August 2004) <http://www.lademajagua.co.cu/infain1592.htm> Accessed 20 December 2004.