

RECARGO DE CONSUMOS (SURTAX FOR CONSUMPTION)

During the first semester of 1888, various stamps overprinted 'Recargo de Consumos' (Surtax for Consumption) were affixed to the Cédulas Personales (Poll Tax Receipts) and the Patentes de Capitación (Poll Tax Certificates of Chinese) in payment of a tax on consumption of tobacco which was collected as a surtax of five percent on the cost of Cédulas Personales and Patentes de Capitación. Slightly more than one million of these stamps, of various denominations, were used for this fiscal purpose. The use of these stamps for revenue purposes was discontinued on July 1, 1888, because new forms for the Cédulas Personales and the Patentes de Capitación had been received which included the five percent surtax in the price printed on the face of each Cédula Personales and Patentes de Capitación. The use of the remainder of the Recargo de Consumos stamps for postal and telegraph purposes was authorised from January 29, 1889 to August 1, 1889.

1888

SURCHARGED ON POSTAGE STAMPS OF 1880 - 1888



Warren W-293



Warren W-294



Warren W-295



Warren W-296



Warren W-297



Warren W-298



Warren W-299



Warren W-300

INVERTED SURCHARGE



Warren W-294a



Warren W-294a



Warren W-296a