

JUDICIAL REVENUE STAMPS OF THE SPANISH COLONIES USED IN CUBA, 1856–1870

The stamp duty on paper was established in Spain by the Pragmatic Sanction of 15 November 1636. Promoted by the Count-Duke of Olivares, the new duty was levied on behalf of the Crown on every document issued with legal validity. Professional seals for attorneys, notaries, and solicitors did not appear until the late eighteenth century. Other duties were collected in cash, which led to “leakage” of funds through administrative officials as well as overt non-payment, to the detriment of the colonial administration’s accounts.

The appearance of the adhesive postage stamp in Spain in 1850 triggered, in the following years, a series of fiscal reforms that adopted the payment of duties through stamps. The colonies were no exception. The first fiscal stamps for the overseas dependencies were the judicial revenue stamps, intended for use in Cuba, Puerto Rico, the Philippines, and Fernando Poo.

The Royal Decree (Real Cédula) of 30 January 1855 established the use of Judicial Revenue stamps in Cuba and ordered that outstanding debts in that branch be settled with those stamps. This royal measure aimed to impose strict control over the duties derived from judicial fees and over used stamped paper that had not been refunded to the public treasury. The stamps were finally dispatched to the island on 31 May and received on 7 July by the competent authorities. Owing to disagreements about the commissions to be charged by the licensed vendors who did not accept the initial proposal the entry into force of the stamps was postponed until the first days of 1856.

The first issue remained in force until 1863. Once ample evidence of forgery emerged, it was replaced by an issue that lasted only two years (1864-1865), for which no forgeries are known to date. The subsequent issues from 1866 to 1870 were subject to forgery despite their annual release. The 1870 issue was among the best produced, but it ultimately marked the last year of use in Cuba, as judicial revenue stamps were abolished and the revenue legislation amended.

This collection brings together selected pieces of judicial revenue stamps used in Cuba, highlighting the study of forgeries, varied usages, large multiples, and related material. It is the result of the author’s research, supported by the limited bibliography on a subject scarcely known until now.

EXHIBIT PLAN

Chapter I. First Judicial Revenue Issue, 1856–1863

I.1. Judicial Revenue Issue, 1856–1863

Chapter II. Judicial Revenue Issues, 1864–1870

II.1. Judicial Revenue Issue, 1864–1865

II.2. Judicial Revenue Issue, 1866

II.3. Judicial Revenue Issue, 1867

II.4. Judicial Revenue Issue, 1868

II.5. Judicial Revenue Issue, 1869

II.6. Judicial Revenue Issue, 1870

Bibliography

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