



The World Perfins Catalog **AMERICAN SECTION**

3rd Edition, 2020
2nd Revision, 2023

The Perfins Club, Inc.

Robert Littrell, Editor



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<https://www.perfins.org/>

Preface and Introduction

I started my collection of Cuban perfins stamps in 2010. Cuba was the focus of my attention for many years thereafter and one will see the extra amount of information on that country in this volume. Because of the U.S. embargo of Cuban products, the market dried up and materials were not offered for sale. In frustration, I expanded to Mexico. Latin America soon followed.

This catalog, I thought, was long neglected. Maybe a paucity in the number of Latin American collectors or a decline in stamp collecting generally was the reason. I thought I could improve the situation by updating the 1992 original work.

Word processing and image processing have improved over the original publication. I can scan images and create patterns which are clearer and straighter than before. No tracings are currently used. Obtaining these better images has been a huge part of my undertaking. Displaying them on clearer illustration pages helps.

The **ABC** classification system has been retained: **A** is used for commercial perfins on postal, airmail, special delivery stamps, etc.; **B** is used for perfins on fiscal stamps; **C** is used for all others: official, philatelic, personal.

Numbering after the initial letter is problematic. There have been so many additions to the original material that there are many entries which, in order to keep them alphabetical, have one and two decimal places after the whole number. People use catalog numbering in their exhibits and collections, so renumbering is mostly out of the question. There have been some numbering changes as listed in Appendix A with the bulk of them because of changes made to Uruguay fiscals which, for some unknown reason, has been added with absolutely no care about alphabetizing them.

Many British colonial postal stamps, inscribed "Postal" and "Revenue" can be found with fiscal cancels: usually straight line or oval purple impressions, ink manuscripts, green crayon marking, etc. Where so noted, perfins on these fiscally used postal stamps will have a **B** classification. Arbitrary decisions had to be made in determining **B** and **C** status since fiscal usage is often a result of official sanction. It is not always clear if the perfined stamp was used for collecting a tax or merely to indicate official (or semi-official) prerogative. A few items have been reclassified to reflect the latest information.

I have introduced a new "design" column in the patterns listings and colored the pattern letters red. This obviates the need from looking back and forth to the illustration page to make certain you are looking at the right pattern.

Obviously, we have a long way to go before having a complete volume. Some patterns are partials or incomplete since they are one of a kind. Dates of usage are particularly incomplete. But I hope I present you with a more usable and enjoyable volume for what, for me, is an enjoyable hobby.

There are new patterns found for Puerto Rico, British Honduras, Guatemala, Cuba, Mexico, Argentina, Brazil, Chile, Colombia, Peru, Uruguay and other countries. We have found many pattern owners of previously known patterns. Improvements have been made to many footnotes.

It has been a busy time but rewarding to me. I hope you find this revision rewarding and for it to be of help in your collecting.

Robert Littrell, July 2023.

Credits for Help on this Publication

The largest addition by far is the Chile revenue and punch section which has grown to 46 full pages (23 pattern pages and 23 description pages). I was put in touch with Heinz Junge of Santiago, Chile, who happens to be a collector of Chile revenue stamps and internationally known exhibitor of the same. He had not previously paid much attention to the perfin on his stamps, but once I prodded him to help in this project, he jumped into it with both feet. The resulting collaboration yielded well over 100 new patterns, plus identification of owners of existing patterns, and a new section on Chile cancellation punches. I cannot thank him enough. Other contributors to the Chile project include of Dan Baugher and Patrick Durbano.

Daniel González of La Paz, Bolivia, aided in adding Bolivia to the volume for the first time with seven patterns. Bolivia has no postal patterns and revenue patterns were elusive.

The three Argentine authors of their perfin catalog have helped immensely. I especially thank my friend Juan Pablo Miri who has greatly expanded our knowledge of Argentine patterns and the Bunge y Born, Ltd., complicated series of fifteen perfins.

I happened, quite by accident, to learn of the existence of a large Latin American collection of a deceased member of the Perfins Club and purchased it from his son. I was amazed to see new patterns coming from that collection.

The late Bruce Brunnell helped a lot. In a series of articles in the *Perfins Bulletin* beginning in 2009 he greatly improved on our knowledge of Latin American perfins. The late Rudy Roy helped as well over the years as a contributor and writer on the topic. John Welsch and I have collaborated on Mexico, his strong suit. John Randall contributed to British Colonies. Patrick Durbano was especially valuable in editing and supplementing my materials. Steve Endicott provided the final editing and did a superb job of it.

Explanations of Numbering and Abbreviations

1. A decimal in a perfin catalog number indicates a new perfin type. Example: A10.5
2. A lowercase letter in place of a decimal indicates a die variety or code hole variation. Example: A10a
3. Unless otherwise noted in headnotes or footnotes, dates of usage refer to the issue dates of stamps with the perfin, a cancel date on a stamp, or postmark dates of perfin covers.
4. Spanish abbreviations used: S.A. – *Sociedad Anónima* (public limited liability company); S.R.L. – *Sociedad de responsabilidad limitada* (limited liability company); and Cía, - *Compañía* (Company).

The reader is encouraged to report corrections and additions with corresponding evidence to the editor: robert.littrell@comcast.net Alternatively, you can send them to the Perfins Club Foreign Catalog Chairman, currently Brian J. Freeman at brianj_freeman@yahoo.com.

World Perfins Catalog – The American Section

Territorial and independent countries of the Caribbean, Central and South America
(excluding Canada, Newfoundland and the United States)

TERRITORIES AND COLONIES:

I UNITED STATES POSSESSIONS

- a. Canal Zone
- b. Puerto Rico

II DUTCH

- a. Curaçao/Netherlands Antilles

III FRENCH

- a. Martinique

IV BRITISH

- a. Bahamas
- b. Barbados
- c. British Guiana
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- e. Cayman Islands
- f. Falkland Islands
- g. Grenada
- h. Jamaica
- i. Leeward Islands
- j. Montserrat
- k. St. Kitts-Nevis
- l. St. Lucia
- m. St. Vincent
- n. Trinidad
- o. Trinidad & Tobago

INDEPENDENT STATES:

V CENTRAL AMERICA AND ISLANDS

- a. Costa Rica
- b. Cuba
- c. Dominican Republic
- d. El Salvador
- e. Guatemala
- f. Haiti
- g. Honduras
- h. Mexico
- i. Nicaragua
- j. Panama

VI SOUTH AMERICA

- a. Argentina
- b. Bolivia
- c. Brazil
- d. Colombia
- e. Chile
- f. Ecuador
- g. Guyana
- h. Paraguay
- i. Uruguay
- j. Venezuela

UNITED STATES TERRITORIES

No.	Design	Company	Principal Location	Dates of Authorization / Cancellation or Known Usage
Canal Zone ¹				
A5	PSN	Pacific Steam Navigation Co.	Cristobal, CZ (P225.5)	1926 - 1931
A6	B/AA	Banco Alemán Antioqueño	Cali, Colombia	1929
A7	B/AA	Banco Alemán Antioqueño	Medellín, Colombia	1929 - 1930
C1	P	Panama Official	Balboa Heights, CZ	1915 - 1941

Puerto Rico ²

A2	ELAC	Employers Liability Assurance Co.	San Juan (E063)	1945
A3	PRL	The New York and Puerto Rico Steamship Co.,	San Juan (P194)	1934 - 1937
A4	PR/RLP	Porto Rico Railway Light & Power Co.	San Juan (P201)	1922 - 1938
A5	SP/Co.	Sanders, Philippi & Co., Succ.	Aguadilla (S235.5)	1902 - 1912
A6	WI/CO	West Indian Oil Co.	San Juan (W108)	1926 - 1956
B1	NIEVES/(date)	Rectified spirits revenues of Puerto Rico		1934 - 1944
B2	PUERTO RICO	DISTILLING CO Rectified spirits revenues of Puerto Rico		1934 - 1942
C2	SPR	Executive Secretary's Office (Secretary of State), San Juan	(S230)	1917 - 1918

DUTCH AND FRENCH COLONIALS

Curacao

A1	CB	Morris E. Curiel & Sons	Bonaire, Curaçao	1915 - 1930
A2	MB	Maduro & Curiel's Bank	Aruba, Bonaire & Willemstad	1915 - 1949
B1	CB	Morris E. Curiel & Sons	Bonaire, Curaçao	1925

Netherlands Antilles

A2	MB	Maduro & Curiel's Bank	Aruba, Bonaire & Willemstad	1915 - 1930
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Martinique

A1	JSF	—	—	—
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NOTES:

¹ **Canal Zone** – The postage stamps of the Canal Zone from 1904 to 1924 were Panamanian stamps overprinted with “CANAL ZONE”. A brief exception to this was in 1904 when U.S. stamps were issued with a “CANAL ZONE / PANAMA” overprint. Then from 1924 to 1933 U.S. stamps made their appearance with “CANAL ZONE” overprints. Canal Zone permanent issue postage stamps appeared in 1928 and were printed until 1978 when the U.S. relinquished its authority over the Zone.

Schwerdt listed five U.S. patterns in the 1992 edition which have been questioned ever since. Collector Bob Szymanski says he has never seen them, nor did Schwerdt according to Szymanski who refers to them as “philatelic follies”. Collector Douglas Cutler has verified the existence of J144. They are rare or perhaps unique. Those U.S. patterns which have now been deleted in this edition are: C0005.5, F153, G014, J144 and P174. Recently this author saw the University of Nebraska perfin on Canal Zone stamps offered on eBay. I presume them to be specious. As of now, nothing indicates that any of these stamps ever were in the Canal Zone, much less legitimately used there. If someone ever finds a legitimate, contemporaneous Canal Zone postmark over any one of these perfins on a cover, this decision will be reevaluated.

The official **P** perfin is said to have been made from U.S. perforator **R116** after the two R's were removed from the **RPR** (Panama Railroad Co.) punch.

² **Puerto Rico** – After Spanish rule ended in 1898, beginning in 1900, the postal service of Puerto Rico became assimilated into the U.S. postal system and U.S. stamps were used. U.S. Catalog numbers are in parentheses.





Former patterns A1 (**CC**) and A2 (**CF**) reported in 1992 have been eliminated. These were ordered in 1917 from the Cummins Perforator Co. for Guanica Centrale, Guanica, but no examples on or off cover have been reported.

Pattern C1 has been deleted. A pattern (**SCP**) was ordered from Cummins Perforator Co. in 1915 by the Sociedad Co-op de Premios. That pattern is unknown. The *U.S. Catalog* has an illustrated listing (**S086**) for an **SCP**, but it has no user identification, known usage of “1926-34” and a reported postmark of “Pueblo, Colorado”. They are not likely to be the same.


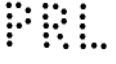




Covers with U.S. Patterns **D130 (Du/PONT)** (DuPont de Nemours Co.) and **G032 (GA/Co)** (G. Amsinck & Co) exist with Puerto Rico postmarks. The first (1942) is on a self-addressed stamped envelope sent back to Wilmington, DE. The second (ca. 1912) is a “U.S. Sea Post – Porto Rico” cancel and it was directed to be sent on a particular vessel.

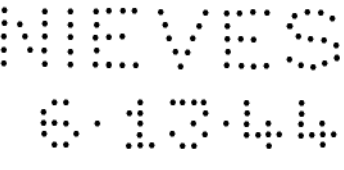

United States Territories

Canal Zone

<p style="font-size: small; color: red;">U.S. Catalog P225.5</p> 					
A5	A6	A7		C1	

Puerto Rico

E063	P194	P201	S235.5	W108	
					
A2	A3	A4	A5	A6	C2






	
B1	B2

Dutch and French Colonials

Curaçao

Netherland Antilles

Martinique

					
A1	A2	B1	A2		A1

BRITISH COLONIALS

No.	Design	Company	Location	Dates of Authorization / Cancellation or Known Usage
Bahamas				
A1	FH	–	Nassau	1954
A2	I	–	–	1967
Barbados ¹				
A1	L&C[o/.]	Laurie & Co. (ship brokers)	Bridgetown	1892 - 1899
C1	G.P.O ²	General Post Office	Bridgetown	1925 - 1939
British Guiana ³				
A1	BB&/Co	Booker Brothers & Co.	Georgetown	1913 - 1936
A2	CJ.M ⁴	Unknown	–	1890
B1	5	Unknown	–	1938
C1	SPECIMEN	Postal issues and stationery	–	1882
British Honduras				
B1	B.H.P.O./TELEGRAMS	Post Office Telegram Office	–	1922 - 1938
B2	TEL DEPT	Telegraph Dept.	–	1922
C1	D.C./BELIZE	District Commissioner	Belize District	1922
C2	D.C./CAYO	District Commissioner	Cayo District	1922
C3	D.C./COROZAL	District Commissioner	Corozal District	1922
C4	D.C./STANN CREEK	District Commissioner	Stann Creek District	1921 - 1922
C5	D.C./TOLEDO	District Commissioner	Toledo District	1922
Cayman Islands				
B1	DULY STAMPED	Revenue punch on postal issues and driving permit.		1962 - 1974
C1	CANCELLED	On specimen QEII aerogram postal stationery issues		1953 - 1962
Falkland Islands ⁵				
A1	CW	Charles Williams - private banking & trading		1905 –1915

Notes:

- ¹ **Barbados:** See Colin Bayley article in *British Caribbean Philatelic Journal*, Dec. 1968
- ² See article by Edmund A. Bayley in *Perfins Bulletin*, Vol. 46, No. 9 (Oct. 1993) wherein the origins of Barbados **C1**, perfin G.P.O, is discussed. It was to be used as a cancellation punch.
- ³ **British Guiana:** To prevent fraud, postage stamps, cards and wrappers were officially punched SPECIMEN with a Baldwin perforator.
- ⁴ **British Guiana:** Perfin **CJ.M** was reported in the *Perfins Society Bulletin*, December 2020 on an 1889 2¢ stamp.
- ⁵ **Falkland Islands:** See article by S. Heijtz in Upland Goose, Dec. 1990 and note in the *Perfins Bulletin*, Vol 53, No. 1, p. 15 (Jan. 1999)

British Colonials

Bahamas

Barbados

FH	I		L O	G.P.O	
A1	A2		A1	C1	

British Guiana

G	C.W.M	S	/		
A1	A2	B1	C1		

British Honduras

B.H.P.O TELEGRAMS	TEL. DEPT	D.C. BELIZE	D.C. CAYO
B1	B2	C1	C2

COR Partial	STAN Partial	D.C. TOLEDO	
C3	C4	C5	

Cayman Islands

Falkland Islands

/			C.W		
B1			A1		

BRITISH COLONIALS

No.	Design	Company	Location	Dates of Authorization / Cancellation or Known Usage
Grenada				
B1	GRENADA	Postal authorities on revenue issues	–	1876 - 1883
Jamaica ¹				
A1	JTC	Jamaica Telephone Company	Kingston	1922 - 1939
A1.5	PPC	–	–	1938
A2	UFC(o)	United Fruit Company	Kingston	1919 - 1953
A3	9 hole design		Kingston	1922 - 1950
B1	IO	Judicial revenue	–	–
B3	_3 star 0 (?)	Judicial revenue	–	1898
Leeward islands ²				
C1	M.C./A.	Magistrate's Court – Antigua	Antigua	1890 - 1905
C2	M.C./B.	Magistrate's Court – Barbuda	Antigua	1890 - 1905
C3	M.D./D	Municipal Directors	–	1938 - 1950
C4	M.D./K	Municipal Directors	–	1938 - 1950
Montserrat				
C3	M.C.	Municipal Commissioners	–	1955
St. Kitts-Nevis				
A1	M.D./D	Municipal Directors	–	1942 - 1952
C1	M.D./D	Municipal Directors	–	1942
St. Lucia				
B1	U.D.C(o/.)(p/.)	Union Discount Co. of London, Ltd	–	1912
C1	CANCELLED	Government offices	–	1938 - 1953

Notes:




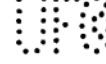
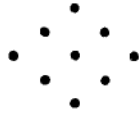
¹ **Jamaica:** **A1** and **A2** are the subject of an article by Thomas Foster in the *British Caribbean Philatelic Journal*, Oct. 1968. **A3** has been seen on many postage stamps and a couple of private envelopes mailed 20 years after the issuance of the stamps it bore, but not on commercial envelopes. **B3** also appears on a Jamaica Judicial Revenue stamp without any perfs in front of the 6-point star. Patrick Durbano has two **A3** bank cancellations and believes this is the original source of the perfin, justifying a "B" classification in addition to the "A" classification.

² **Leeward Islands:** See article by Mike Bending in the *Revenue Journal*, Vol. XXIII, Issue 15 (April 2014) wherein he describes the use of the C1 and C2 perfins on postage and revenue stamps for use on court documents.



British Colonials

Grenada






Jamaica

 Partial					
B1		A1	A1.5	A2	A3

Jamaica




	 Partial				
B1	B3				

Leeward Islands


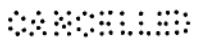
					
C.5	C1	C2	C3	C4	

Montserrat

St. Kitts - Nevis

					
C3			A1	C1	

St. Lucia

					
B1	C1				

BRITISH COLONIALS



No.	Design	Company	Location	Dates of Authorization / Cancellation or Known Usage
St. Vincent				
B1	PAID/_COREA &_ ¹	Corea & Co. Ltd	Kingstown	1949
B2	PAID/J.H.H.S&C[o/.]L[TD/..]	J.H. Hazells' Sons Co., Ltd	Kingstown	1949 - 1969
Trinidad ²				
A.4	F.J./S&S	F.J. Scott & Son ³	Port of Spain	1904 - 1910
A.5	GGxCo	Gordon, Grant & Co.	Port of Spain	1896 - 1910
A1	G.R.A/&C[o/.]	George R. Alston & Co.	Port of Spain	1896 - 1921
A2	WSxCo	William Scott & Co. ⁴	Port of Spain	1901 - 1904
B1	DC	District Court office	–	–
C1	RG	Registrar General's office	–	1896
C2	Circle (R)	Registrar General's office	Port of Spain	1905 - 1923
Trinidad & Tobago				
A1	AC/D	Archer Coal Depot Co. Inc.	Port of Spain	1938 - 1953
A2	DC	District Court office	–	1925 - 1950
A3	SUN/LIFE ³	Sun Life Assurance Co.	–	1938
C3	DC	District Court office	–	–
C4	RG	Registrar General's office	–	1913 – 1914
C4.5	RG	Registrar General's office	–	1918
C5a	CANCELLED	–	–	1925 - 1938
C5b	CANCELLED	Registrar General's office	–	1953 - 1961
C5c	CANCELLED	–	–	1953
C6	Circle (R)	Registrar General's office	Port of Spain	1912 - 1922

Notes:





- ¹ The St. Vincent perfins were both used as a paid receipt cancel of revenue stamps.
- ² Tobago became a ward of the united colony with Trinidad in 1899. Trinidad kept on using Trinidad stamps until 1913, after which Trinidad and Tobago stamps were issued.
- ³ Tentative identification.
- ⁴ Tentative identification.
- ⁵ The **SUN/LIFE** die is identical to S19 in the Canadian perfin listing.




British Colonials

St. Vincent



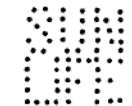



			
B1	B2		


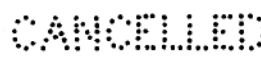


Trinidad

					
A.4	A.5	A1	A2		

					
B1	C1	C2			

Trinidad and Tobago

					
A1	A2	A3	C3	C4	C4.5

				
C5a	C5b	C5c	C6	

INDEPENDENT CENTRAL AMERICA and ISLANDS

No.	Design	Company / Use	Location	Dates of Authorization / Cancellation or Known
Costa Rica ¹				
C1	Star (5 point)	Official use	San José	1937 - 1941
Dominican Republic ²				
B1	B.H.	Banco Hipotecario (?)	–	–
B2	DCR	Cigarette tax stamp	–	–
B3	3		–	1915
B4	4		–	1911
B5	twin double crosses		–	1917
B6	6		–	–
C1	CANCELADO / (date)		–	–
Guatemala ³				
B1	FISCAL	Documentary and tobacco fiscals	–	1959 - 1971
B2	FISCAL	Documentary fiscals	–	1971 - 1972
B2.1	FISCAL	Documentary fiscals	–	–
B3	MAX PAETA <u>?</u>	Documentary fiscals	–	–
B3.5	N.H.	Documentary fiscals	–	–
B4	N.B.C.	Documentary fiscals	–	–
B5	U	Documentary fiscals	–	–
B6	Figure	Documentary fiscals	–	–
C1	OFICIAL	Use by government officials – Punched on 27 issues		1902 - 1917
C2	OFICIAL	Use by government officials – Punched on 35 issues		1922 - 1926
C3	OFICIAL	Use by government officials – Punched on 35 issues		1919 - 1928

Notes:

¹ **Costa Rica** – Hole punched airmail stamps of 1934 and two postal issues of 1936 were for official use.


² **Dominican Republic** – Type B1 is found on a postal tax stamp with a bank cancellation.

³ **Guatemala** – The differentiation in the three **OFICIAL** perfins are in the number of holes in the letter “C” of OFICIAL. Guatemala forgeries on *Officials* are described in the Int’l Society of Guatemala Collectors publication, *Guatemala 2*, 1974 edition.


Independent Central America and Islands

Costa Rica

Dominican Republic

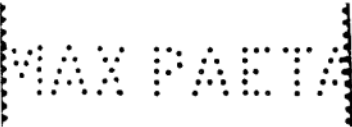

				(B.H.)	DOR
C1				B1	B2

Dominican Republic

3	4		6	CARCELADO (Variable date)	
B3	B4	B5	B6	C1	

Guatemala

FISCAL	FISCAL	FISCAL
B1	B2	B2.1

	R.H.	NBC	U	
B3	B3.5	B4	B5	B6

OFICIAL	OFICIAL	OFICIAL			
C1	C2	C3			

INDEPENDENT CENTRAL AMERICA and ISLANDS

No.	Design	Company / Use	Location	Dates of Authorization / Cancellation or Known Usage
El Salvador ¹				
A1	S.M.	Salvador Mugdan (Casa Mugdan)	San Salvador	1921 - 1923
C1	double cross	–	–	1899 - 1900
C2	1	punch in cut square		1906
C3	2	punch in cut square		1906
C4	3	punch in cut square		1906
C5	5	punch in cut square or postal stationery envelope		1906 - 1910
Haiti ²				
A1	Monogram	–	–	1893 - 1906
Honduras				
C1	CANCELADO/(date)/C.G.DEH./NEW ORLEANS	–	–	1940
Nicaragua				
B1	O.M.	Found on postal tax stamps	–	–
C1	RDEN/(date)	Found on <i>timbre fiscal</i>	–	–
C2	CANCELADO	Found on <i>timbre fiscal</i>	–	–
C3	CANCELADO	Found on <i>timbre fiscal</i>	–	–
Panama ³				
A1	PSN	Pacific Steam Navigation Company	Cristobal, C.Z.	1938 - 1942
B1	__PANAMA/__GLADA	Found on telegraph fiscal stamp.		–
B2	PANAMA	Found on <i>timbre nacional</i>	–	–

Notes:

¹ **El Salvador** – The *Yvert & Tellier Catalog* reports as follows: “1907. - Envelope cuts (of the 1906 variety) that were used as postal stamps with the figure of the perforated value...”. Some postal stationery of the same year has been found to be so perforated.

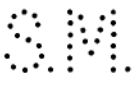





Jose Luis Alonzo, collector of San Salvador, El Salvador, states that an individual named Salvador Rosenblum was the recipient of a number of these envelopes which survive. He thinks Rosenbaum made the perforations for philatelic or remuneration reasons. Not all catalogs recognize them as valid issues, but *Yvert & Tellier* gives the above explanation and gives them a catalog number.

² **Haiti** – See article in *Haiti Philately*, Vol X, No. 2 by Sellers

³ **Panama** – In the September 1967 issue of the *American Philatelist*, Wes Dunaway reported on perfin A1.


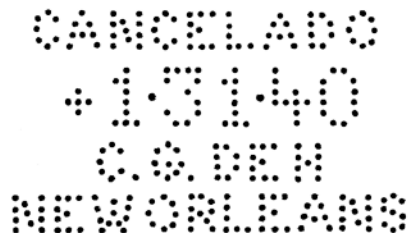
Independent Central America and Islands

El Salvador

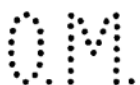



					
A1	C1	C2	C3	C4	C5

Haiti




Honduras

				
A1			C1	

Nicaragua

			
B1	C1	C2	C3

Panama

			
A1		B1	B2

CUBA







2023	1992	Design	Company	Location	Years of Usage
No.	No.				
A1	A2	A&C	Acosta & Co.	Havana	1917 - 1918
A2	A3	BNC	Banco Nacional de Cuba	Havana	1914 - 1923
A3	A1	CA	Compañía Armour de Cuba	Havana	1917 - 1928
A4	A4	CTC	Cuban Telephone Company	Havana	1917 - 1933
A5	A5	D[./U/.]N ¹	R.G. Dun & Co. (later Dun & Bradstreet)	Havana	1911 - 1938
A5.2	—	E	—	—	1915
A5.4	—	E	—	—	1917
A6	—	EA	Enrique Armaignac	Santiago	1917 - 1933
A7	A6	EL/SOL	El Sol de Canadá (Sun Life Assurance Co.)	Havana	1917 - 1949
A7a	—	EL/SOL ²	El Sol de Canadá	Havana	1941
A8	A7	ENC	Empresa Naviera de Cuba	Havana	1917 - 1939
A9	—	ENC	Empresa Naviera de Cuba (not confirmed)	Havana	1930
A10	A8	FRCo	Frank Robins Co.	Havana	1917 - 1925
A11	A9	GE	General Electric Cubana, S.A.	Havana, Camagüey, Santiago, Pinar del Río	1930 - 1961
A11.5	—	H	—	—	1917
A12	A10	JLL	José Llano (not confirmed)	Havana	1917 - 1930
A12.5	—	LR	—	—	1930
A13	A11	M/&co	Monroe & Co. (not confirmed)	Havana	1914 - 1917
A14	—	McC ³	Unknown (U.S. [?]) firm	—	1914
A15	A12	NCB	National City Bank of New York	Havana, Manzanillo	1914 - 1946
A16	A13	NL[Y/.]	New York Life Insurance Co.	Havana	1914 - 1918
A17	A14	NPT	National Paper & Type Co.	Havana	1917 - 1938
A17.5	—	OS	—	—	1917
A18	A15	O&C	Odriozola y Cía	Cienfuegos	1917 - 1925
A19	A16	P[D(.)]	Parke, Davis & Cía	Havana	1930 - 1951
A20	A17	QHC	Quiñones Hardware Corporation	Havana	1917 - 1919
A21	A18	RV/&Co.	Ricardo Veloso (Cultural, S.A. after 1926 merger)	Havana	1925 - 1949
A22	A19	SA/RRA	Droguería Sarrá	Havana	1914 - 1958
A23	A20	SEC	Solís Entrialgo y Compañía	Havana	1917 - 1929
A24	—	V	—	—	1917







¹ In 1992, the **DUN** perfin without control holes was separately listed in *The World Perfin Catalog – American Section* as No. “A5a”. Since that time, several **DUN** perfins with one control hole have been identified. Based upon the finding of two multiples, each of which had stamps having no control holes and stamps having one control hole, it is now believed that there was but one ten die machine with numerous pin breaks resulting in the all three combinations. Accordingly, the separate listing has been discontinued because pin breaks do not constitute new varieties.







² This **EL SOL** perfin has 3 “control holes” and a bent top of the letter “E” and is found on only one postal tax issue.





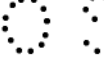

³ **McC** most likely is a U.S. company as it is listed in the *U.S. Perfins Catalog* as No. M54 with no identified user and usage from 1912-1917. It is also in the *U.S. Revenue Catalog* as MA0160 as an unidentified user with usage from 1912-1919.







Cuba

					
A1	A2	A3	A4	A5	A5.2

					
A5.4	A6	A7	A7a	A8	A9

					
A10	A11	A11.5	A12	A12.5	A13

					
A14	A15	A16	A17	A17.5	A18

					
A19	A20	A21	A22	A23	A24

Perfins on Cuban Revenue Stamps

2023	1992				
No.	No.	Design	Company	Location	Revenue Usage
B1	—	AECO	Unknown firm – found on <i>Timbre Nacional</i> Revenue Series 1957-58		
B2	B.1	CA	Compañía Armour de Cuba	Havana	Timbre Nacional ⁴
B3	B1	FRCO	Frank Robins Co.	Havana	Timbre Nacional
B4	B2	J.F.B&Co	J.F. Berndes & Co. (not confirmed)	Havana	Pagos al Estado ⁵ ; Sello ⁶
B5	—	L&Co	Unknown firm	—	Giro ⁷
B6	B3	NCB	National City Bank of New York	Havana	Timbre Nacional
B7	—	NG&Co	N. Gelats y Cía. (not confirmed)	Havana	Giro
B8	A14	NPT	National Paper & Type Co.	Havana	Timbre Nacional
B9	—	O&C	Odriozola y Cía.	Cienfuegos	Timbre Nacional
B10	—	QHC	Quiñones Hardware Corporation	Havana	Timbre Nacional
B11	B4	SA/RRA	Droguería Sarrá	Havana	Timbre Nacional
B12	—	SEC	Solís Entrialgo y Compañía	Havana	Timbre Nacional
B13	B5	U.D.C(o/.)L(p/.) ⁸	Union Discount Co. of London, Ltd	London	Pagos al Estado
B14	—	W.Nco	Unknown firm – found on <i>Timbre Nacional Recargo</i> (surcharge) 1951		

Cuban Official Punches

2023	1992			
No.	No.	Design	Type	Government Agency and Usage
C1	C1	1		On an 1899 overprinted U.S. postal card (Scott UX2; Edifil 40), a punch of the number “1” revalued it from 2 centavos to 1 centavo. ERP is 1 Jan. 1904.
C2	—	HABANA		<i>Ministerio de Comunicaciones</i> – cancel
C3	—	PAGADO		9 mm. Unknown government ministry cancel (pagado = paid) Hand stamp: <i>Ministerio</i> _____ (Ministry _illegible_) <i>Intendencia</i> _____ (Office _illegible_)
C4	—	PAGADO		11 mm. <i>Timbre Nacional</i>
C5	—	Rep.C.		Republic of Cuba – found on 10¢ <i>Timbre Nacional Recargo</i> 1951
C6	—	T DE I		<i>Tarjeta de Identificación</i> - Identification Card issued by the Post Office Department – cancellation punch

⁴ *Timbre Nacional* (national stamp) was a general revenue stamp of the Republic used from 1917 to 1958. From 1938 until 1957, all *timbre nacional* stamps were earlier issues overprinted “RECARGO” (surcharge).

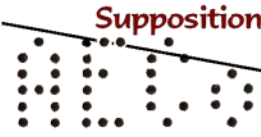
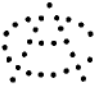



⁵ *Pagos al Estado* (payment to the state) was a general business tax stamp used from 1886 to the issues of 1896.







⁶ *Sello* stamps directly replaced stamped paper and were placed upon stock certificates, insurance policies and other documents from 1881 to 1898.


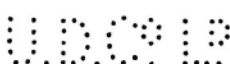

⁷ *Giros* were first enacted in 1837 for revenue using stamped paper, but in 1867 stamps became available and were used through the issues of 1896. *Giros* revenue stamps were placed on money orders, drafts and bills of exchange.





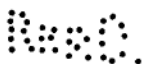
⁸ **U.D.C(o/.)L(p/.)** perfins (B13) are British and appear on the fiscal stamps of many countries.


Cuba

				
B1	B2	B3	B4	B5

					
B6	B7	B8	B9	B10	B11

					
B12	B13	B14			




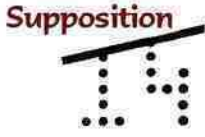

				
C1	C2	C3	C4	C5






				
C6				


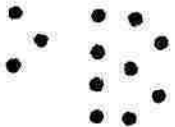
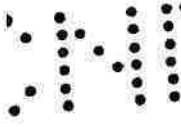
Examples of Perfin Cancels on Cuban Revenue Stamps

The revenue stamps of Cuba are replete with examples of perfins and punches. The numbers shown here on D1 through D4 are probable movable or substitutable numbers whereas the punches D5 through D11 are probably official punches used to cancel the revenue stamp.

Examples of Perfin Cancels on Revenue Stamps

			Supposition 	 Club
D1	D2	D3	D4	D5

 Circle	 Pentagon	 Diamond	 Heart	 Crescent
D6	D7	D8	D9	D10

 Comma				
D11	D12	D13		

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MEXICO

Perfins on Mexican Postage Stamps

2020

No.	Design	Company	City	Years of Usage
A1	B	Bartning y Sucrs. (Bartning Herm. y Cia.)	Mazatlan, Sinaloa	1884 - 1896
A1.5	Circle (C)	Imagen	Corregidora, Querétaro	2009 - 2010
A2	Cia./F.M.	Cia. Del Ferrocarril Mexicano	Mexico City	1899 - 1910
A3	DUN	R.L. Dun & Co.	Comitan, Mexico City	1903 - 1915
A4	F.V.	Unknown Company	–	1903
A5	G.L./& Cia/Sucs	G.Lohse y Comp. Sucrs.	Mexico City	1899 - 1916
A6	H.S.	Heymann Sucesores	Mazatlan, Sinaloa	1895 - 1897
A7	J.A./y/C.S.	Julio Albert y Cía. Suc	Mexico City	1899 - 1908
A8	JF&Co	Johannsen Felix & Cía	Mexico City; Puebla	1899 - 1917
A8.5	J.O./&C[o/...]	Unknown company	–	1899
A9	M	Melcher's	Mazatlan, Sinaloa	1885 - 1890
A10	MB/&/CS	Unknown company	Mexico City	1903
A10.5	MDR ¹	Momsen Dunnegan & Ryan	El Paso, TX	1917
A11	M.M./S.S./C.	Mexico Mine & Smelter Supply Co.	Mexico City; Puente de San Francisco	1903 - 1908
A12	MOS/LER	Mosler Safe Company	Mexico, D.F.	1899 - 1912
A13	NCB	National City Bank	Mexico City	1938
A14	NP/&T	National Paper & Type Co.	Mexico City	1910 - 1918
A15	R.B./&C.	Roberto Boker y Cía	Mexico City; Valle de Santiago	1899 - 1910
A15.5	6 pt Star	Rodríguez González é Hijos	Saltillo, Coahuila	1910
A16	RIC(o)/LTD	Royal Insurance Co., Ltd.	Mexico City	1899 - 1917
A17.5	R.P.D.	Unknown company	–	1950
A17.8	[./S]	Unknown company	–	1910
A18	SG	Unknown company	–	1903 - 1912
A19	T.B.	Unknown company	–	1886 - 1890
A20	V.E./&C.	Unknown company	–	1903 - 1905
A21	Ω ²	Unknown origin; possible revenue use	–	1905 - 1915
C1	G.deM.	Gobierno de Michoacán	State of Michoacán	1899 - 1917







NOTES:







1. Fiscal (or **B**) perfins are found on pages 28-35. Catalog numbering changes are found in Appendix A on page 132.
2. Former patterns A14.9 and A17 have been removed. The former (**R**) is still in the fiscal section where it belongs because it has not been seen on postal issues and the latter (**MR**) is believed to be the result of two separate punches. There was no reason to believe that a tilted M would overlap an R other than by accident and nobody has seen it since the 1992 inclusion in the catalog.






¹ U.S. Catalog pattern number M097 found on Mexican postage.






² Omega has been retained in the "Postage" section because it has only been found on postage stamps, but it may be revenue usage. From several cancels "*Publicaciones de 2da Clase*" has been reconstructed in an oval, so presumably this was a perfin of a newspaper or newspaper distributor to mail large volumes of newspapers or other printed matter.






Mexico

					
A1	A1.5	A2	A3	A4	A5

					
A6	A7	A8	A8.5	A9	A10

					
A10.5	A11	A12	A13	A14	

					
A15	A15.5	A16	A17.5	A17.8	

					
A18	A19	A20	A21	C1	

MEXICO

Perfins on Mexican Revenue Stamps

Part 1 – Perfins of Companies or Place Names

2020

No.	Design	Company / Use	Location	Years of Usage
B1	A.&C	Unknown company	–	1897
B2	AM	<i>Documentos</i>	–	1937
B3	B	Bartning Herm. y Cia. /	Mazatlan, Sinaloa	1884 - 1898
B4	H.S.	Heymann Sucs / <i>Documentos, renta interior</i>	Mazatlan, Sinaloa	1895 - 1897
B5	M	Melcher's / <i>Documentos; renta Interior</i>	Mazatlan, Sinaloa	1887 - 1894
B6	R	<i>Documentos</i>	Mazatlan, Sinaloa	1889 - 1890
B7	TB.	<i>Documentos</i>	Mazatlan	1890 - 1892
B8	U.D.C(o/.).L(d/.)	Union Discount Company of London, Ltd	London, England	1899
B9	C.JUAREZ	Ciudad Juarez /	Ciudad Juarez, Chihuahua	–
B9.5	JUAREZ	Juarez / <i>renta interior</i>	Ciudad Juarez, Chihuahua	1926
B10	DURANGO	State of Durango / <i>renta interior</i>	Victoria de Durango	–
B11	LAREDO	<i>Documentos</i>	Nuevo Laredo	1887 - 1893
B12	MONTERREY	<i>Metales Preciosos</i>	Monterrey, Nuevo León	1910 - 1912
B13	NOGALES	<i>Metales Preciosos</i>	Nogales, Sonora	1899 - 1900
B13.5	PASO DEL NORTE	<i>Documentos</i>	Ciudad Juarez	1886 - 1887
B14	PIEDRAS NEGRAS	<i>Documentos</i>	Piedras Negras, Coahuila	1893 - 1894
B15	PROGRESO	Progreso/ <i>Documentos</i>	Progreso, Yucatán	1887 - 1888
B16	TAMPICO	<i>Metales Preciosos</i>	Tampico, Tamaulipas	1906 - 1912
B17	T.S.	Todos Santos /	Todo Santos, Baja Calif. Sur	1898 - 1899
B18	VERACRUZ	<i>Documentos</i>	Veracruz, Veracruz-Llave	1890 - 1891
B19	VERACRUZ	<i>Documentos</i>	Veracruz, Veracruz-Llave	1891 - 1895
B20	HIJO	partial	–	1905 - 1906
B21	--NANT--	partial / <i>renta interior</i>	–	1927
B22	BANK of N.	partial / <i>Documentos</i>	–	1881

Mexico - Fiscals

<p style="font-size: small;">Partial</p>					
B1	B2	B3	B4	B5	B6

		<p style="font-size: x-small;">Ciudad Juarez</p> <p style="font-size: x-small;">Partial</p>	<p style="font-size: x-small;">Ciudad Juarez</p>	<p style="font-size: x-small;">Durango</p> <p style="font-size: x-small;">Partial</p>	<p style="font-size: x-small;">Laredo</p> <p style="font-size: x-small;">(Same as BA10)</p>
B7	B8	B9	B9.5	B10	B11

		<p style="font-size: x-small;">(Same as BA15)</p>	
B12	B13	B13.5	

<p style="font-size: x-small;">(Same as BA20)</p>	<p style="font-size: x-small;">(Same as BA23)</p>		<p style="font-size: x-small;">(Same as BA29)</p>	<p style="font-size: x-small;">(Same as BA33)</p>
B14	B15	B16	B17	B18

<p style="font-size: x-small;">(Same as BA34)</p>	<p style="font-size: x-small;">Partial</p>	<p style="font-size: x-small;">Partial</p>	<p style="font-size: x-small;">Partial</p>	
B19	B20	B21	B22	

Part 2 – Perfins of Place Names on Customs Stamps (*Aduanas*)

Catalog	Port of Entry	Dates of Usage
BA1	ACUPULCO	1885-1888
BA2	ALTATA	1890-1894
BA3	ASCENSION	1887-1890
BA3.5	BAHIA MAGDALENA	1885-1886
BA4	CABO SAN LUCAS	1885-1886
BA5	CAMARGO	—
BA6	CAMPECHE	1885-1895
BA7	---	
BA8	FRONTERA	1885-1890
BA9	Y DEL CARMEN	1885-1891
BA10	LAREDO	1888-1893
BA11	LAREDO	1885-1896
BA11.5	MANZANILLO	1887-1888
BA12	MATAMOROS	1890-1893
BA13	MAZATLAN	1885-1886
BA14	MIER	1885-1886
BA15	PASO DEL NORTE	1885-1893
BA16	PASO DEL NORTE	1885-1890
BA17	PASO DEL NORTE	1889-1894
BA18	PASO DEL NORTE	1890-1895

NOTES ON ADUANA PERFINS:

The fiscal year of the aduana series did not coincide with the calendar year. The years of issue started with “1885-1886” and continued that way for eleven years ending with “1895-1896”.

¹ **JUAREZ (BA7):** Ciudad Juarez produced perfins on *Aduanas*, but under the name of Paso del Norte. When the late Bruce Brunell updated the second edition of this volume in 2009 in the *Perfins Bulletin*, Sep.-Oct. 2009, page 119, he included a partial “..REZ” and labeled it “B26” (using the former numbering system). This author acquired Mr. Brunell’s collection. In it he found what appears to be the model for that exemplar, but it is on a 1924 *Renta Interior* revenue stamp, not an *Aduana*. It is therefore believed to be unlikely that “Ciudad Juarez” ever appeared on an *Aduana*.

The numbers of holes for each of the letters on certain patterns are as follows:

² **LAREDO (BA10 and BA11):** The “D” of LAREDO in BA10 has 11 holes, whereas in BA11 there are 12 holes.

³ **PASO DEL NORTE (BA15, BA16, BA17 and BA18):** Holes per letter.

	P	A	S	O	D	E	L	N	O	R	T	E	
BA15	9	10	10	12	9	7	5	13	12	12	7	8	Pattern 1
BA16	9	10	10	10	8	7	5	12	10	11	7	8	Pattern 2
BA17	9	10	11	12	9	7	5	13	12	12	7	10	Pattern 3
BA18	7	8	8	8	8	7	5	11	8	9	6	7	Pattern 4

MEXICO - ADUANAS

ADAPULCO	ALTATA	ASCENSION	BAHIA MAGDALENA (Partial)
BA1 - ALCUPULCO	BA2 - ALTATA	BA3 - ASCENSION	BA3.5 - BAHIA MAGDALENA

CABO SAN LUCAS (Split)	CARMARGO	CAMPECHE	
BA4 - CABO SAN LUCAS	BA5 - CARMARGO	BA6 - CAMPECHE	

FRONTERA	Y DEL CARMEN	LAREDO	LAREDO
BA8 - FRONTERA	BA9 - Y DEL CARMEN	BA10 - LAREDO (#1)	BA11 - LAREDO (#2)

MANZANILLO (Partial)	MATAMOROS	MAZATLAN	MIER
BA11.5 - MANZANILLO	BA12 - MATAMOROS	BA13 - MAZATLAN	BA14 - MIER

PASO DEL NORTE	PASO DEL NORTE	PASO DEL NORTE	PASO DEL NORTE
BA15 - PASO DEL NORTE (#1)	BA16 - PASO DEL NORTE (#2)	BA17 - PASO DEL NORTE (#3)	BA18 - PASO DEL NORTE (#4)

Part 2 – Perfins of Place Names on Customs Stamps (*Aduanas*) (Continued)

Catalog	Port of Entry	Dates of Usage
BA19	PIEDRAS NEGRAS ¹ (Pattern 1)	1887-1896
BA20	PIEDRAS NEGRAS ¹ (Pattern 2)	1885-1895
BA21	LA PAZ	1885-1894
BA22	PALOMINAS	1886-1890
BA23	PROGRESO	1886-1893
BA24	PUERTO ANGEL	1885-1893
BA25	SAN BLAS	1885-1886
BA26	SOCONUSCO	1885-1888
BA27	TAMPICO ² (Pattern 1)	1885-1893
BA27.5	TAMPICO ² (Pattern 2)	1892-1896
BA28	TIJUANA	1889-1894
BA29	T.S. (Todos Santos)	1892-1893
BA29.5	TODOS SANTOS	1892-1893
BA29.8	TONALÁ	1889-1890
BA30	TUXPAM	1886-1892
BA31	VERACRUZ ³ (Pattern 1)	1885-1889
BA32	VERACRUZ ³ (Pattern 2)	1894-1896
BA33	VERACRUZ ³ (Pattern 3)	1885-1895
BA34	VERACRUZ ³ (Pattern 4)	1888-1896

NOTES ON ADUANA PERFINS: The numbers of holes comprising each of the letters on certain patterns are as follows:

¹ **PIEDRAS NEGRAS (BA19 and BA20):** Holes per letter.

	P	I	E	D	R	A	S	N	E	G	R	A	S	
BA19	10	5	10	12	13	10	11	13	10	13	12	10	10	Pattern 1
BA20	9	5	10	11	12	10	11	12	10	11	12	10	11	Pattern 2

² **TAMPICO (BA27 and BA27.5):** Holes per letter.

	T	A	M	P	I	C	O	
BA27	9	10	17	10	5	11	12	Pattern 1
BA27.5	7	10	17	10	5	9	10	Pattern 2

³ **VERACRUZ (BA31, BA 32, BA33 and BA34):** Holes per letter.

	V	E	R	A	C	R	U	Z	
BA31	9	11	13	10	11	14	11	9	Pattern 1
BA32	7	9	10	8	8	10	9	8	Pattern 2
BA33	9	10	13	10	11	13	11	9	Pattern 3
BA34	9	10	11	10	9	11	10	9	Pattern 4

MEXICO - ADUANAS

PIEDRAS NEGRAS	PIEDRAS NEGRAS	LA PAZ	PALOMINAS
BA19 - PIEDRAS NEGRAS (#1)	BA20 - PIEDRAS NEGRAS (#2)	BA21 - LA PAZ	BA22 - PALOMINAS

PROGRESO	PUERTO ANGEL	SAN (Partial)	SOCONUSCO (Partial)
BA23 - PROGRESO	BA24 - PUERTO ANGEL	BA25 - SAN BLAS	BA26 - SOCONUSCO

TAMPICO	TAMPICO	TIJUANA	TS
BA27 - TAMPICO (#1)	BA27.5 - TAMPICO (#2)	BA28 - TIJUANA	BA29 - T.S. (TODOS SANTOS)

TODOS SANTOS	TONALA	TUXPAM	VERACRUZ
BA29.5 - TODOS SANTOS	BA29.8 - TONALÁ	BA30 - TUXPAM	BA31 - VERACRUZ (#1)

VERACRUZ	VERACRUZ	VERACRUZ	
BA32 - VERA CRUZ (#2)	BA33 - VERACRUZ (#3)	BA34 - VERACRUZ (#4)	


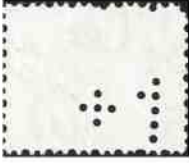
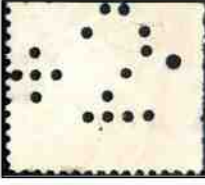

Part 3 – Perfins of Numbers or Changeable Numbers

No.	Design	Use	Notes	Years of Usage
BB1	11	Postal & revenue	–	–
BB2	+	Postal & revenue	Smaller than BB3; followed by changeable numbers	
BB3	+	Unknown	Larger than BB2; followed by changeable numbers	
BB4	5	Postal	–	–
BB5	\$	<i>Renta Interior</i>	\$ followed by numbers	1903 - 1907
BB6	*	<i>Documentos</i>	* followed by numbers	1888 - 1889
BB7	ASA/051	Airport Departure Tax Revenue labels - Variable.		–

Part 4 – Perfins consisting of words other than place names


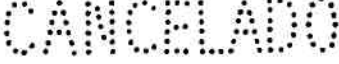

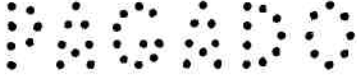
No.	Design	Use	Notes	Years of Usage
BC1	AMORTIZADO	Precious Metals	6 mm high	1904 - 1905
BC2	AMORTIZADO	Precious Metals	7.5 mm high	1900 - 1911
BC3	ANULADO	Precious Metals	8.5 mm high	1897 - 1905
BC4	ANULADO	Precious Metals	10.5 mm high	1900 - 1911
BC5	CANCELADO	<i>Renta Interior</i>	6.5 mm high	1941
BC6	PAGADO	<i>Renta Interior</i>	6 mm high	1897 - 1898
BC7	PAGADO	<i>Renta Interior</i>	9 mm high	1926
BC8	PAID	<i>Renta Interior</i>	12.5 mm high	1902 - 1903


Mexico - Fiscals

			
BB1 - Eleven	BB2 - + sign	BB3 - + sign, larger	BB4 - Five































		
BB5 - \$ (changeable numbers)	BB6 - * (changeable numbers)	BB7 - Airport Departure Tax Revenue Labels
































 AMORTIZADO - 6 mm	 AMORTIZADO - 7.5 mm	 ANULADO - 8.5 mm
BC1	BC2	BC3
































 ANULADO - 10.5 mm	 CANCELADO - 6.5 mm	 PAGADO - 6 mm	 PAGADO - 9 mm
BC4	BC5	BC6	BC7

 PAID - 12.5 mm			
BC8			

Part 5 — Cancellation Punches on Revenue Stamps

Number	Perfin	Scan	Source
P1	Star		4 mm Revenue use on postage stamps
P2	Fat star		4.5 mm Renta Interior 1957
P3	Crown		Renta Interior 1957
P4	Mitre		Documentos 1883-84
P5	Clover		Renta Interior 1957
P6	L		Documentos 1901
P7	BC #1		Documentos 1883
P8	BC #2		Documentos 1883
P9	½		Documentos 1882
P10	Key hole #1		Documentos 1883
P11	Key hole #2		Renta Interior 1937
P12	Arrowhead		
P13	Arrow		Documentos 1882
P14	Fat arrow		
P15	Wine glass		Documentos 1882
P16	Rectangle		Documentos 1883-1884
P17	Tree		Documentos 1882
P18	Fat C		
P19	Large heart		
P20	Small heart		Impuesto Sobre La Renta 1930
P21	Pentagon		Documentos 1883-84
P22	Deco S		Metales Preciosos 1905
P23	Diamond		Emission Perpetuo 1945
P24	6 point star (Asymetrical)		Petroleo
P25	Bell		Preciosos metales 1898-1899
P26	Square		Documentos 1883
P27	Trefoil		Documentos 1883
P28	Shield		Renta Interior 1937
P29	Pyramid		Timbre Mexico 1885-86
P30	Bat		Renta Interior 1940

Number	Perfin	Scan	Source
P31	Squared S		
P32	Fat T		Renta Interior 1920
P33	Music Note		Renta Interior 1945
P34	California		Impuesto Sobre la Renta 1935
P35	Key hole #3		Renta Interior 1929
P36	Fat S		Renta Interior 1910
P37	Balsy arrow		Impuesto Sobre la Renta 1935
P38	Whistle		Contribución Federal 1924
P39	Check mark		Renta Interior 1942
P40	Closed P		Renta Interior 1931
P41	Tiny Oval		Metales Preciosos 1912-13
P42	Sheild #2		Renta Interior 1932
P43	Double Diamond Bar		Documentos 1883-84
P44	Flask		Renta Interior 1945
P45	Fat heart		Renta Interior 1945
P46	Tear Drop		Impuesto Sobre La Renta 1929
P47	Key hole #4		Renta Interior 1947
P48	Bomb		Renta Interior 1961
P49	Squiggle		Metales Preciosos 1903
P50	Rounded X		Impuesto Sobre La Renta 1943
P51	6 point star (Symetrical)		Documentos 1882
P52	Trefoil #2		Renta Interior 1945
P53	Moon		Renta Interior 1939
P54	Nevada		Renta Interior 1966
P55	5 point star		Impuesto Especial 1919
P56	Pyramid #2		Metals Preciosos 1897
P57	Really fat Cross		Renta Interior 1911-12
P58	Keyhole #5		Renta Interior 1941
P59	Spinning Top		Renta Interior 1945
P60	Trefoil #3		Renta Interior 1955
P61	Pentagon #2		Renta Interior 1945

Number	Perfin	Scan	Source
P62	Heart #3		Renta Interior 1976
P63	Bar & Oval		Renta Interior 1945
P64	Head & Shoulders		Renta Interior 1931
P65	Cross		Renta Interior 1886-87
P66	Byzantine Cross		Documentos 1882
P67	Failed Star		Contrabución Federal 1909-10
P68	Keyhole #6		Contribución Federal 1876
P69	Rook		Renta Interior 1930
P70	Rook #2		Renta Interior 1947
P71	Fat Star #2 (4 mm)		Documentos 1895-96
P72	Small bomb		Renta Interior 1914
P73	Isosceles		Impuesto Sobre la Renta
P74	Cupcake		Impuesto Sobre la Renta 1942
P75	Rocket		Impuesto Sobre la Renta 1937
P76	Rising Sun		Renta Interior 1961
P77	Watering Can		Impuesto Sobre la Renta 1938
P78	Block B		Impuesto Sobre la Renta 1943
P79	Keyhole #7		Renta Interior 1941
P80	Pyramid #3		Renta Interior 1960 Impuesta Sobre la Renta 1937
P81	Diamond #2		Renta Interior 1897-98
P82	Closed P #2		Jalisco 1893-94 Documentos 1893-94
P83	Fat C #2		Documentos 1883-84
P84	Eight		Renta Interior 1933
P85	Demi Circle		Impuesta Sobre la Renta 1942
P86	Rocket #2		Impuesta Sobre la Renta 1935
P87	Arrow #2		Documentos 1883-84
P88	The Finger		Impuesta Sobre la Renta 1935
P89	Squiggle #2		Impuesta Sobre la Renta 1936
P90	Loaf of Bread		Impuesta Sobre la Renta 1933
P91	Hexagon		Impuesta Sobre la Renta 1932
P92	2 Pronged Fork		Impuesta Sobre la Renta 1938

Mexico - Specimens

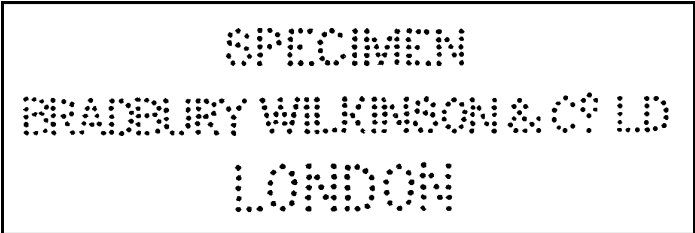
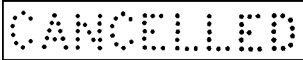


Type 1— MUESTRA mirror image of reverse side of a strip of Benito Juarez issue of 1981.



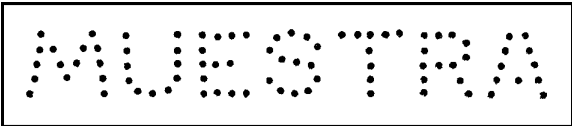
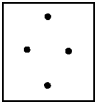
Type 2 — This straight line **SPECIMEN** is found on postal issues of 1899 to 1910, wrappers before 1930, and it is the only perfin found on lettercards prior to 1930.

Type 3 — This straight line **CANCELLED** is found on postal stationery.



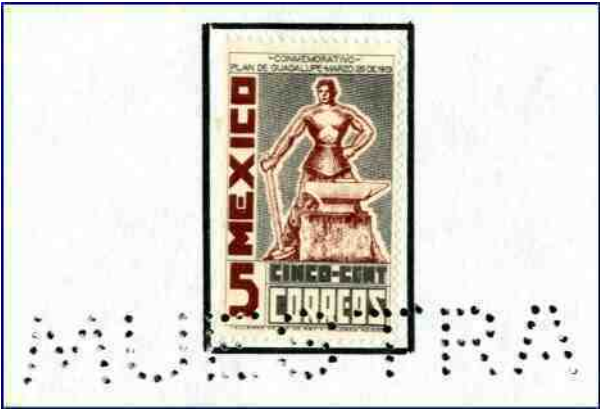
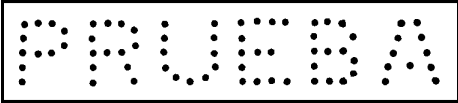
Type 4 — This **SPECIMEN/BRADBURY WILKINSON & C(o/.).LD/LONDON** perfin is found on wrappers of 1899.

Type 5 — This four punch in diamond shape is found on postal issues of 1899 to 1910 including postage due. It was punched by Bradbury Wilkinson & Co., Ltd.



Type 6 — This **MUESTRA (sample)** is found on many postal issues of after 1930.

Type 7 — This **PRUEBA (test)** is found on many airmail postal issues of 1929.



Type 8—**SPECIMEN** on a never issued stamp which is close in appearance to the 1903 issue.

Type 9 — **MUESTRA** on sheet of paper with affixed Blacksmith issue of 1939.

ARGENTINA

No.	Design	Company	Location	Dates of Authorization / Cancellation or Known Usage
A1	AA	Acme Agency S.R.L.	Buenos Aires	1934 - 1950
A2	A.A.	Agricultura Argentina	Rosario	1929 - 1950
A3	ACC	Agar, Cross y Cía.	Buenos Aires	1917 - 1950
A5	ACO	Armour Company, Ltd.	Buenos Aires	1951 - 1975
A5a	ACO/.	Armour Company, Ltd.	Buenos Aires	1951 - 1975
A6	AGC	Ángel García Carro y Cía.	Rosario	1934 - 1960
A7	AL/BA	Alba, S.A.	Buenos Aires	1935 - 1950
A7.5	AM	Antonio Muñoz (Editorial Salvat S.A.)	Buenos Aires	1946 - 1960
A8 ³		(moved to A135.5)		
A9	A.M	Agencia Marítima del Río de la Plata	Buenos Aires	1948 - 1975
A10	AT	Academias Teniente S.R.L.	Buenos Aires	1951 - 1960
A11		(moved to A210)		
A12 ⁴	B	Banco de Italia y Río de la Plata	Buenos Aires	1949
A13	B	Brancato S.A.	Buenos Aires	1942 - 1963
A14	B.B.	Bunge y Born Ltd.	Buenos Aires	1913 - 1917
A14a	B.B	Bunge y Born Ltd.	Buenos Aires	1917 - 1924
A15	B.B	Bunge y Born Ltd.	Buenos Aires	1917 - 1926
A16a	B.B	Bunge y Born Ltd.	Buenos Aires	1925 - 1965
A16b	B.B	Bunge y Born Ltd.	Buenos Aires	1925 - 1965
A16c	B.B	Bunge y Born Ltd.	Buenos Aires	1925 - 1965
A19a	B.B	Bunge y Born Ltd.	Buenos Aires	1925 - 1935
A19b	B.B	Bunge y Born Ltd.	Buenos Aires	1925 - 1935
A19c	B.B	Bunge y Born Ltd.	Buenos Aires	1925 - 1935
A19d	B.B	Bunge y Born Ltd.	Buenos Aires	1925 - 1935
A19e	B.B	Bunge y Born Ltd.	Buenos Aires	1925 - 1935
A19f	B.B	Bunge y Born Ltd.	Buenos Aires	1925 - 1935
A19g	B.B	Bunge y Born Ltd.	Buenos Aires	1925 - 1935
A19h	B.B	Bunge y Born Ltd.	Buenos Aires	1925 - 1935
A22	B.B	Bunge y Born Ltd.	Buenos Aires	1935 - 1982
A23	BE	Banco Español del Río de la Plata	Buenos Aires, Marteli	1917 - 1935
A24	BE	Banco Español del Río de la Plata	Buenos Aires	1917 - 1971
A25	BFAS	B.F. Avery & Sons S.A.	Buenos Aires	1920 - 1927
A26	BF/RP	Banco Francés del Río de la Plata	Buenos Aires	1929 - 1951

Notes:

- ¹ A principal source for this section are from *Catálogo Especializado de Perforados República Argentina*, Segunda edición, by Miguel José Casielles, Hugo Javier Lencina & Juan Pablo Miri (2019).
- ² Previous pattern **A4** has been eliminated. Schwerdt in his first edition had no pattern illustrated, just typed initials **ACC**, and Casielles, Lencina and Miri did not provide proof of its existence.
- ³ Pattern **A8** was shown in mirror image in the previous edition: It is **Circle (MA)** and not Circle (AM). It is now found at Pattern **A135.5**.
- ⁴ Pattern A12, "B", is a stand-alone first letter of **BIRP**, Pattern A30.
- ⁵ Casielles, Lencina and Miri have an excellent presentation of the variations of the Bunge y Born Ltd patterns: **A14 – A22**. It is a thorough and especially well illustrated book. For more detailed information on the company's many patterns, see the Argentina Appendix on page 64. Here are the cross references:

A14 = B2	A16b = B4.AII	A19c = B4.CII	A19g = B4.BIII
A14a = B2A	A16c = B4.AIII	A19d = B4.CIII	A19h = B4.BIV
A15 = B3	A19a = B4.CIV	A19e = B4.BI	A22 = B5
A16a = B4.AI	A19b = B4.CI	A19f = B4.BII	

Argentina

AA	AA	AC	A00	A00	ABC
A1	A2	A3	A5	A5a	A6

A7	A7.5	A9	A10	A12	A13
----	------	----	-----	-----	-----

B.B.	B.B	BB	BB	BB	BB
A14	A14a	A15	A16a	A16b	A16c

B.B	BB	BB	BB	BB	BB
A19a	A19b	A19c	A19d	A19e	A19f

BB	BB	BB	BE	BE	BFAS	B
A19g	A19h	A22	A23	A24	A25	A26

ARGENTINA

No.	Design	Company	Locati	Dates of Authorization /
				Cancellation or Known Usage
A27	B.H.	Bonduel Hermanos	Buenos Aires	1917 - 1935
A28	B.H.	Balestrini Hermanos	Buenos Aires	1934 - 1950
A29	BIB	Banco Ítalo-Belga	Buenos Aires	1925 - 1928
A30	BIRP	Banco de Italia y Río de la Plata	Buenos Aires	1931 - 1975
A30.1	BIRP	Banco de Italia y Río de la Plata	Buenos Aires	1931 - 1975
A30.3	B.K.	—	Buenos Aires	1899
A30.5	BL	Banco de Londres y América del Sud	Buenos Aires	1933 - 1950
A31	BNA	Banco de la Nación Argentina	Buenos Aires	1913 - 1922
A32	BNA	Banco de la Nación Argentina	Buenos Aires	1916
A33	BNA	Banco de la Nación Argentina	Buenos Aires	1918 - 1981
A34	BP	Blas Piccardo S.A.	Buenos Aires	1934 - 1950
A35	BPA	Banco Popular Argentino	Buenos Aires	1920 - 1926
A36	BPB	Banco de la Provincia de Buenos Aires	Buenos Aires	1913 - 1951
A37	BP/IC	Business Publishers International Co.	Buenos Aires	1943 - 1950
A39	C	La Continental Cía. de Seguros Generales	Buenos Aires	1918 - 1930
A40	CA	Compañía Aseguradora Argentina	Buenos Aires	1931 - 1951
A41	CA	Casa América S.A.	Buenos Aires	1937 - 1951
A42	CAICO	Cía. Argentina de Industria y Comercio	Buenos Aires	1943 - 1950
A43	CAM/BA	Camen & Bag S.A.	Buenos Aires	1937 - 1975
A44	CAMONA	La Camona S.A.	Buenos Aires	1918 - 1940
A44.5		(moved to A211)		
A45	C.A./P.C.	Caja Popular de Ahorros de la Provincia de Córdoba	Córdoba	1937 - 1951
A46	C/BA	Cervecería Buenos Aires S.A.	Buenos Aires	1934 - 1950
A47 ²	CC	Continental Cía. Transatlántica de Caoutchouc S.A.	Buenos Aires	1926 - 1951
A47a	CC	Continental Cía. Transatlántica de Caoutchouc S.A.	Buenos Aires	1926
A48	CC	Compañía Ciclar	Reconquista	1951 - 1975
A49	CCR	Café Costa Rica S.R.L.	Buenos Aires	1934 - 1941
A50	CG	Cooperación Gremial	Córdoba	1963 - 1983
A51	CG/FF	Compañía General Fabril Financiera	Buenos Aires	1938 - 1951
A52	Ch.A.	Compañía del Chaco Argentino	Resistencia	1944 - 1951
A53	C.I	Compañía Introdutora de Buenos Aires	Buenos Aires	1919 - 1960

Notes:

¹ Former pattern A38 has been eliminated: No illustration was provided in the 1992 edition and pattern **B&N** was not documented by Casielles, Lencina and Miri.

² Patterns A47 and A47a have been observed on the same stamp indicating a die-head variation.

Argentina

B.H.	BH	BIB	BIRP	BIRP	B.K.
A27	A28	A29	A30	A30.1	A30.3

B.L.	BNA	BNA	BNA	BP	BPA
A30.5	A31	A32	A33	A34	A35

BPB	P.P.	C	CA	CA	CBO
A36	A37	A39	A40	A41	A42

CAN BA	CAMONA	CA CA	CA	CC	CC
A43	A44	A45	A46	A47	A47a

CC	COB	CG	FF	MA	CI
A48	A49	A50	A51	A52	A53

ARGENTINA

No.	Design	Company	Location	Dates of Authorization / Cancellation or Known Usage
A54	CICA	Crédito Industrial y Comercial Argentino	Buenos Aires	1923 - 1950
A55	C.L	Ch. Lorilleux & Cía.	Buenos Aires	1951 - 1960
A56	CN	Cergan S.A.	Buenos Aires	1961 - 1982
A57	CND	Consejo Nacional de Desarrollo	Buenos Aires	1970 - 1978
A57.2	C.N.P.I.C.YA.C./date	Caja Nacional de Previsión de Industria Comercio y Actividades Civiles	Tucumán	1977 - 1979
A57.4	C.N.P.T.A./date	Caja Nacional de Previsión de Trabajadores Autónomos	Various localities	1975 - 1983
A58		(moved to A212)		
A59	CONACO	Compañía Nacional de Comestibles	Buenos Aires	1936 - 1950
A60	CQ	Compañía Química S.A.	Buenos Aires	1936 - 1950
A61	CS	Cervecería Schlau S.A.	Rosario	1920 - 1967
A62	C.T.	Compañía Argentina de Teléfonos S.A.	Buenos Aires	1934 - 1951
A63	CU	Commercial Union Assurance Co. Ltd.	Buenos Aires	1947 - 1975
A64	C&C	— Buenos Aires		1926 - 1945
A65	DGE	Dirección General de Estadística de la Provincia de Santa Fe	Santa Fe	1936 - 1950
A66	DPG	Del Campo, Pérez y García S.R.L.	Buenos Aires	1935 - 1950
A67	DPH	Dirección Provincial de Higiene y Salud Publico	Córdoba	1947 - 1975
A67.5	DPN ¹	Dirección de Parques Nacionales y Turismo	Buenos Aires	1935 - 1950
A67.6	DPN ²	Dirección de Parques Nacionales y Turismo	Buenos Aires	1935 - 1950
A67.8	DU[./N]	R.G. Dun & Company	Buenos Aires	1910
A68	E.A.	Editorial Atlántida S.A.	Buenos Aires	1951 - 1978
A69	EAC	Etchegaray, Arriarán & Cía. S.A.	Buenos Aires	1951 - 1985
A70	EB	Establecimientos Broadway S.A.	Buenos Aires	1975
A71	E.B.	Establecimientos Bagley S.A.	Buenos Aires	1915 - 1918
A72	EBA	Editorial Bibliográfica Argentina	Buenos Aires	1951 - 1978
A73	EJE	El Eje S.A.	Buenos Aires	1915 - 1981
A73.9	EL	Editorial Larousse S.A.	Buenos Aires	1963 - 1978
A74	ELC	Etchegaray y Letamendía S.A.	Mar del Plata	1946 - 1975
A75	ER	Eduardo Resta S.A.	Buenos Aires	1938 - 1960
A76	ESHsRL	Enrique Santamarina e Hijos S.R.L.	Buenos Aires	1961 - 1978
A77	ETC	Ernesto Tornquist & Co.	Buenos Aires	1919 - 1951

Notes:

¹ A67.5 is also listed as C1.

² A67.6 is also listed as C2.

Argentina

COA	CL	CN	CO	CAPICAC A-3-89
A54	A55	A56	A57	A57.2

CNP.TA A-7-83	CO	CO	CO	CI
A57.4	A59	A60	A61	A62

CU	CO	DOE	DO	DO	DO
A63	A64	A65	A66	A67	A67.5







DO	Dun	E.A.	EAC	EB	EB	EBA
A67.6	A67.8	A68	A69	A70	A71	A72



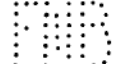


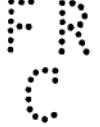
EJE	EL	EC	ER	ESHRAL	EC
A73	A73.9	A74	A75	A76	A77



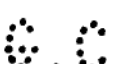
ARGENTINA




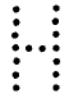
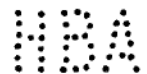

No.	Design	Company	Location	Dates of Authorization / Cancellation or Known Usage
A78	ETC	Ernesto Tornquist & Co.	Buenos Aires	1932 - 1951
A79	EYM	Echeverría y Morcillo S.R.L.	Rosario	1918 - 1926
A80	Diamond (F)	Faustino Fano S.R.L.	Buenos Aires	1947 - 1948
A81	F	Firestone de la Argentina S.A.	Buenos Aires	1947 - 1960
A82	FC	Fábrica Centenera "INCA" S.A.	Buenos Aires	1946 - 1970
A83	FC	Freixas & Cía.	Buenos Aires	1944 - 1978
A84	F.D.C	—	Buenos Aires	1919 - 1922
A85	FF	Ferretería Francesa Estrabou & Co.	Buenos Aires	1925 - 1929
A86	FNB	First National Bank of Boston	Buenos Aires	1920 - 1978
A87	FN/B	First National Bank of Boston	Buenos Aires	1933 - 1951
A88	F.O	Feit & Olivari S.A.	Buenos Aires	1960 - 1978
A89	FR/C	—	Rosario	1916 - 1920
A90	FS	Febo Compañía de Seguros S.A.	Buenos Aires	1949 - 1975
A91	FYP	Frugone y Preve Ltda.	Buenos Aires	1935 - 1950
A92	GC	Gath & Chaves	Buenos Aires	1921 - 1923
A93	G.C	Ángel García Collazo S.R.L.	Rosario	1926 - 1938
A93.5	GMA	—	Buenos Aires	1924 - 1935
A94	GP/L	Guillermo Padilla Ltda.	Buenos Aires	1939 - 1950
A95	GRA/FA	Grafa S.A.	Buenos Aires	1937 - 1952
A96	GRAFA	Grafa S.A.	Buenos Aires	1934 - 1978
A97	GVC	González, Villar y Cía.	Bahía Blanca	1917 - 1924
A97.5	H	—	—	1949
A98	HBA	Harrods Ltda.	Buenos Aires	1913 - 1939
A99	HBA	Harrods Ltda.	Buenos Aires	1939 - 1950
A99.2	HG	—	Buenos Aires	1891
A99.4	HG/C	Higueras, Gascard y Cía.	—	—
A99.5		(moved to A215)		
A100	HG/L	H. Goldenberg Ltda.	Buenos Aires	1934 - 1967
A100a	H:G/L	H. Goldenberg Ltda.	Buenos Aires	—
A101	H.P.C.	Hufnagel, Plottier y Cía. Hufnagel, Plottier & Barraca Americana, Cía. Ltda.	Concordia	1934 - 1980
A102	IAPI	Instituto Argentino de Promoción del Intercambio	Buenos Aires	1947 – 1950







Argentina

					
A78	A79	A80	A81	A82	A83

					
A84	A85	A86	A87	A88	A89

					
A90	A91	A92	A93	A93.5	A94

					
A95	A96	A97	A97.5	A98	A99

					
A99.2	A99.4	A100	A100a	A101	A102

ARGENTINA

No.	Design	Company	Location	Dates of Authorization /	
				Cancellation or Known Usage	
A103	IBA	Ibarra S.A.	Buenos Aires	1920 - 1935	
A104	I.C.	Industria y Comercio	Buenos Aires	1929 - 1975	
A105 ¹	IHC	International Harvester Company	Buenos Aires	—	
A106 ²	I[./H]C	International Harvester Company	Buenos Aires	1916 - 1975	
A106a	I[./H]C	International Harvester Company	Buenos Aires	—	
A107	IH[C/.]	International Harvester Company	Bahia Blanca	1920 - 1952	
A108	[./I]HC	International Harvester Company	Rosario	1920 - 1952	
A109	[I/.]H[./C]	International Harvester Company	Santa Fe	1920 - 1952	
A110	IS	Instituto Antártico Provincial del Seguro de Entre Ríos	Paraná	1953 - 1978	
A111 ³	JBI	S.A. Juan B. Istilart Ltda.	Buenos Aires	1932 - 1978	
A112	JJD/C	Juan y José Drysdale y Cía.	Buenos Aires	1913 - 1938	
A113	J.K.C.	Juan Kort & Co.	Buenos Aires	1921 - 1951	
A114	JL	—	Buenos Aires	1921	
A115	J.M./&C.	Juan Minetti & Cía. Ltda.	Córdoba	1939 - 1950	
A115.5	J.P.	—	Buenos Aires	1889 - 1892	
A116	LA	La Argentina	Buenos Aires	1916 - 1921	
A117	L.B.	La Belga	Buenos Aires	1923 - 1975	
A118	L.B.	Sociedad Metalúrgica Hainaut-Sambre S.A.	Rosario	1954 - 1979	
A119	L.B.	Sociedad Metalúrgica Hainaut-Sambre S.A.	Rosario	1954 - 1979	
A119.3	LC	—	Buenos Aires	1952 - 1980	
A119.7	LC./S.A.	—	Buenos Aires	1935 - 1940	
A120	LDC	Louis Dreyfus & Cía.	Buenos Aires	1926 - 1960	
A121	LF	Las Filipinas, Amador Fernández y Cía. S.R.L.	Buenos Aires	1935 - 1975	
A121.1	L.F	La Fabril S.A.	Buenos Aires	1950 - 1978	
A122	L.F.	La Fabril S.A.	Buenos Aires	1950 - 1978	
A123	L/FA	La Franco Argentina S.A.	Buenos Aires	1940 - 1975	
A124	LGC	López, Goya y Cía.	Buenos Aires	1926 - 1978	
A125	LH	L. Hintermeyer S.R.L.	Buenos Aires	1942 - 1951	
A126	LM	Luis Magnasco & Cía., Ltda.	Buenos Aires	1938 - 1979	

Notes:

¹ Pattern **A105** is not reported by Casielles, Lencina and Miri and it is possibly another IHC pattern with the control pin broken.

² Patterns **A106** and **A106a**, although at first glance look alike, can be easily distinguished and they appear in approximately equal numbers. Position all your stamps to where the single control hole is on the bottom. Then observe the letter "H" in each stamp. The pin that is in the crossbar of the letter H will be *above* the holes on either side of it in **A106**. That pin in the crossbar will be *below* the holes on either side of it in **A106a**.

³ Former pattern **A111.1** does not differ from **A111** and therefore has been eliminated.

Argentina

BA	LC	HC	HC	HC	HC
A103	A104	A105	A106	A106a	A107

HC	HC	B	JL	P	JC
A108	A109	A110	A111	A112	A113

JL	A	JP	LA	LB	LB
A114	A115	A115.5	A116	A117	A118

LB	LC	A	HC	LF	LF
A119	A119.3	A119.7	A120	A121	A121.1

LF	A	HC	LN	LN	
A122	A123	A124	A125	A126	

ARGENTINA

No.	Design	Company	Location	Dates of Authorization / Cancellation or Known Usage
A127	LM	La Mundial	Buenos Aires	1935
A128	L(MR)	La Mercantil Rosarina	Rosario	1955 - 1968
A129	LN	La Nación	Buenos Aires	1920 - 1926
A129.1	LN	La Nación	Buenos Aires	1919 - 1920
A130	LR	La Razón	Buenos Aires	1920 - 1960
A131	L(U)/G	La Unión Gremial	Rosario	1931 - 1985
A132	Triangle (M)	Casa Mayon S.A.	Buenos Aires	1917 - 1951
A133	M	Miguel Munte & Hijos	Córdoba	1926 - 1956
A133.5	M	Museo Nacional de Bellas Artes	Buenos Aires	1916 - 1950
A134	M ¹	Museo Nacional de Bellas Artes	Buenos Aires	1916
A135	M	La Federal S.R.L.	Buenos Aires	1924 - 1951
A135.5	Circle (MA)	Manuel Pulgar	Buenos Aires	1932 - 1960
A137	[M/(AA)]	Manufactura Algodonera Argentina	Buenos Aires	1932 - 1960
A137.1	[M/(AA)]	Manufactura Algodonera Argentina	Buenos Aires	1947 - 1979
A138	MB	Mestre y Blatgé	Buenos Aires	1916 - 1926
A139	MB/S	Mitchell's English Bookstore	Buenos Aires	1932 - 1967
A140	M.B.S.	Ministerio de Bienestar Social	Buenos Aires	1971
A141	MC	Martin y Cía. S.R.L.	Rosario	1926 - 1958
A142	MC/L	Minetti y Cía.	Córdoba	1941 - 1975
A143	ME.	S.A. Molinos Harineros y Elevadores de Granos	Buenos Aires	1915 - 1933
A144	M.G.C.	Martínez, González y Cía.	Buenos Aires	1934 - 1950
A145	MG/H	Miguel Guisasaola & Hijos	Tres Arroyos	1951- 1960
A145.3	M.G.R.	—	—	—
A145.5	M/GR	Municipalidad de General Rodríguez	General Rodríguez	1973 - 1976
A145.7		(moved to A216)		
A146	(MR)	La Mercantil Rosarina	Rosario	1926 - 1967
A147	(MR)L	M. Recht & Lehmann S.R.L.	Buenos Aires	1921 - 1928
A148	MRP	Molinos Rio de la Plata S.A.	Buenos Aires	1936 - 1957
A149	MRP	Molinos Rio de la Plata S.A.	Buenos Aires	1951 - 1956
A149.1	MRP	Molinos Rio de la Plata S.A.	Buenos Aires	1951 - 1956
A150	MRP	Molinos Rio de la Plata S.A.	Buenos Aires	1951 - 1963

Notes:

¹ Pattern A134 appears to be a variant of A133.5.

² Former pattern A136 was found to be in mirror image and is now found at A7.5.

Argentina

A127	A128	A129	A129.1	A130	A131

A132	A133	A133.5	A134	A135	A135.5

A137	A137.1	A138	A139	A140	A141

A142	A143	A144	A145	A145.3	A145.5

A146	A147	A148	A149	A149.1	A150

ARGENTINA






No.	Design	Company	Location	Dates of Authorization / Cancellation or Known Usage
A150.6	M(S)	—	Rosario	1926
A151	M.S.D	Merck Sharp & Dohme (I.A.) Corp.	Buenos Aires	1956 - 1960
A152	MyC	Muro y Cía.	Buenos Aires	1921 - 1975
A153	M&C	Massalin & Celasco	Buenos Aires	1936 - 1978
A153.9	N ²	Cergan S.A.	Buenos Aires	1961 - 1982
A154	NBI	Nuevo Banco Italiano	Buenos Aires	1920 - 1967
A155		(moved to A217)		
A156	NO[./E]	Noé S.A. Ltda.	Buenos Aires	1918 - 1922
A157	N[L./.][Y/.]	New York Life Insurance Co.	Buenos Aires	1916 - 1939
A158	O.G./C.	O. Gori & Cía.	Buenos Aires	1940 - 1950
A159	P	Pond's Argentina S.R.L.	Buenos Aires	1948 - 1967
A160	PAUL	Instituto Científico Paul Hermanos S.A.	Buenos Aires	1937 - 1989
A161	P.D.	Parke, Davis & Cía.	Buenos Aires	1935 - 1946
A162	PD	Parke, Davis & Cía.	Buenos Aires	1946 - 1960
A163	P.H	Pini Hermanos y Cía.	Buenos Aires	1918 - 1936
A164	PHC	Pini Hermanos y Cía.	Buenos Aires	1923 - 1951
A165	PIC	—	Buenos Aires	1961 - 1968
A166	PM	Petróleo Mendoza	Mendoza	1947 - 1954
A167	P/MA	Primera Maltera Argentina	Buenos Aires	1936 - 1947
A167.5	P.R	—	Buenos Aires	1918 - 1920
A168	Q	Cervecería Quilmes S.A.	Rosario	1959 - 1968
A169	QB	Química Bayer S.A.	Buenos Aires	1934 - 1950
A170	S	Cervecería Schlau S.A.	Rosario	1940 - 1977
A170.5	S	Cervecería Schlau S.A.	Rosario	1975 - 1977
A171	S	Squibb Argentina S.A.	Buenos Aires	1945 - 1950
A171.5		(moved to A218)		
A172	SA/FAC	Sociedad Auxiliar Fabril Agrícola y Comercial	Buenos Aires	1944 - 1960
A173	SA/TYM	Seguros Sud América Terrestre y Marítima	Buenos Aires	1937 - 1960
A174	S.D	Sharp & Dohme S.R.L.	Buenos Aires	1945 - 1967
A174.5	SEA	—	Buenos Aires	1967 - 1980

Notes:



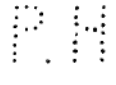
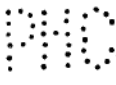


¹ Former pattern A150.5 has been deleted. It was drawn in an Argentine manuscript. It is believed by the author to be an inaccurate drawing of the **A150.6**, which does exist and is shown in the *Catálogo Especializado de Perforados República Argentina, Segunda edición*.







² This letter N is the second half and a variety of Pattern A56 (**CN**) seen here in a stand-alone variety.


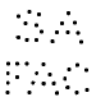



Argentina

					
A150.6	A151	A152	A153	A153.9	

					
A154	A156	A157	A158	A159	A160

					
A161	A162	A163	A164	A165	A166

					
A167	A167.5	A168	A169	A170	A170.5







					
A171	A172	A173	A174	A174.5	





ARGENTINA







No.	Design	Company	Location	Dates of Authorization / Cancellation or Known Usage
A175	SGE	Sangrador, González, Etchegaray y Cía.	Buenos Aires	1922 - 1951
A175.5		(moved to A219)		
A176	SH	Sanz Hermanos y Cía.	Buenos Aires	1953 - 1980
A177	SHC	Sagazola Hermanos y Cía.	Buenos Aires	1937 - 1951
A178	S.M	S.I.A.M. Di Tella Ltda.	Buenos Aires	1951 - 1960
A179.5		(moved to A220)		
A179.9	St&C[o/Bar]	Staudt & Co.	Rosario	1897
A180	SU/DAM	Cía. Sudamericana de Servicios Públicos S.A.	Buenos Aires	1930 - 1960
A181	SZ	Sanz S.A.	Buenos Aires	1967 - 1980
A182	S.1	Swift S.A. Ltda.	Buenos Aires	1939 - 1976
A183	TDC	Tomás Devoto y Cía.	Buenos Aires	1922 - 1967
A184	U	Urbín S.A.	Buenos Aires	1953 - 1968
A185	US/MC	United Shoe Machinery Co.	Buenos Aires	1926 - 1960
A186	VC	Establecimiento Vicente Casares	Buenos Aires	1887 - 1931
A187	VGC	Vda. De Rodolfo Gabardini & Cía.	Resistencia	1946 - 1967
A188	WB/C	Wattinne Bossut & Cía. S.A.	Buenos Aires	1943 - 1960
A189	WHC	Weil Hermanos & Cía.	Buenos Aires	1927 - 1928
A190	WI/CO	West India Oil Co.	Buenos Aires	1933 - 1950
A192	Y	Yerma Industria y Comercio S.A.	Buenos Aires	1940 - 1950
A193	design	Thyssen Lametal "Ferrodine"	Avellaneda	1938 - 1950
A194	3B	La Rural S.A.	Buenos Aires	1931 - 1951
A195	4B	Polledo & Co.	Buenos Aires	1931 - 1950
A196	5B	Compañía General de Electricidad AEG	Buenos Aires	1931 - 1950
A197	6B	Verardo & Cía.	Buenos Aires	1931 - 1951
A198	10/B	Laboratorios Suarry S.A.	Buenos Aires	1931 - 1950
A199	11/B	La Rural S.A.	Buenos Aires	1931 - 1951
A200	63/B	Albion House S.A.	Buenos Aires	1932 - 1951
A201	64/B	—	Buenos Aires	1932 - 1951
A202	65/B	Federación Agraria Argentina	Buenos Aires	1933 - 1951
A203	66/B	Perlender & Cía	Buenos Aires	1933 - 1951
A204	6 pt star	—	Buenos Aires	1917



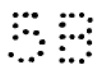



Note: ¹ Former pattern A191 has been eliminated: No illustration was provided by Schwerdt, and pattern **WL** was not documented by Casielles, Lencina and Miri.






Argentina

					
A175	A176	A177	A178	A179.9	A180

					
A181	A182	A183	A184	A185	A186

					
A187	A188	A189	A190	A192	A193

					
A194	A195	A196	A197	A198	A199

					
A200	A201	A202	A203	A204	

ARGENTINA

No.	Design	Company	Location	Dates of Authorization /
				Cancellation or Known Usage
A205	6 pt star	Duprat, Aguirrezabala & Cía	Bahía Blanca	1921 - 1924
A206	design	—	Santa Fe	1915
A207	design	—	Buenos Aires	1960 - 1980
A208	*I:	—	—	1945

The following are perfins which were authorized for use, but it is unknown whether they were ever created. No stamps are known to exist with such perfins, and, in the case of A216 – A220, even the letters of the patterns are not known:

A210	(AVC)	Ángel Velaz y Cía. Ltda.	Buenos Aires	1924
A211	(CAP)	(formerly A44.5) Corporación Argentina de Productores de Carnes	Buenos Aires	1957
A212	(CNP)	(formerly A58) Compañía Nativa de Petróleo S.A.	Buenos Aires	1936
A213	(DNV) ¹	Dirección Nacional de Vialidad	Buenos Aires	1939
A214	(GPJ) ²	Gobierno de la Provincia de Jujuy	Jujuy	1924
A215	(HGC)	(formerly A99.5) Higuera, Gascard y Cía.	Buenos Aires	1941
A216	(...)	(formerly A145.7) Cía. Argentina de Navegación Mihanovich, Ltda.	Buenos Aires	1938
A217	(...)	(formerly A155) Nilic S.A.	Buenos Aires	1915
A218	(...)	(formerly A171.5) S.A. Frigorífico Anglo	Buenos Aires	1950
A219	(...)	(formerly A175.5) Saint Hermanos S.A.	Buenos Aires	1933
A220	(...)	(formerly A179.5) Standard Oil Co. Ltd.	Buenos Aires	1934

Notes: ¹ A213 is also listed as C2.

² A214 is also listed as C3.

Argentina

A205	A206	A207	A208		

(AVC)	(CAP)	(CNP)	(DNV)	(GPJ)	(HGC)
A210	A211	A212	A213	A214	A215

(...)	(...)	(...)	(...)	(...)	
A216	A217	A218	A219	A220	

ARGENTINA

Fiscal Perfins

<u>No.</u>	<u>Design</u>	<u>Company</u>	<u>Location</u>	<u>Dates of Authorization / Cancellation or Known</u>
<u>Usage</u>				
B1	BIRP	Banco de Italia y Río de la Plata	Buenos Aires	—
B2	C triangle 95 ¹	Provincia de Corrientes	Corrientes	1895
B3	C.N.A.P.	Caja Nacional de Ahorro Postal	Buenos Aires	1935 - 1936
B3.5	CU	Commercial Union Assurance Co., Ltd.	Buenos Aires	—
B4	IIA	Instituto Ítalo Argentino de Seguros General	Buenos Aires	1929 - 1932
B4.2	ER	Eduardo Resto S.A.	Buenos Aires	1938 - 1960
B4.4	JBI	S.A. Juan B. Istitart Ltda.	Buenos Aires	1932 - 1978
B4.6	LR	La Rasón	Buenos Aires	1920 - 1960
B4.8	L(U)/G	La Unión Gremial	Rosario	1931 - 1985
B5	MB/S ²	Mitchell's English Bookstore	Buenos Aires	—
B5.5	MvC	Muro y Cía	Buenos Aires	—
B6	N[L.][Y/.]	New York Life Insurance Company	Buenos Aires	1916 - 1939
B7	SA/FAC	Sociedad Auxiliar Fabril Agrícola y Comercial	Buenos Aires	1944 - 1960
B8	U.D.C[o/.]L(p/.) ³	Union Discount Company, Ltd.	London, England	—
B9	WI/CO	West India Oil Co.	Buenos Aires	1933 - 1950

Notes:

¹ Formerly listed as L1

² Formerly listed as B1.5

³ Formerly listed as B2

Argentina

Fiscal

BIRP	C-05	CIAP	CU	IA	
B1	B2	B3	B3.5	B4	

ER	JJI	LR	U	MB S	
B4.2	B4.4	B4.6	B4.8	B5	

MTC	NLY	SA FAC	UDOLB	WI CO	
B5.5	B6	B7	B8	B9	

ARGENTINA

Official Perfins

No.	Design	Agency / Use	Location	Known Usage
C0.1	ANULADO	Municipality of Buenos Aires	Buenos Aires	1926 - 1927
C0.2	ANULADO	Municipality of Buenos Aires	Buenos Aires	1928
C0.3	ANULADO	Municipality of Buenos Aires	Buenos Aires	1894 - 1905
C0.4	ANULADO	Municipality – Administración de Pavimentos	Buenos Aires	1962
C0.5	ANULADO	Cordoba Province	–	1921
C0.6	ANULADO	Municipality de la Capital	–	–
C0.7	ANULADO	<i>Ley de Sellos</i> revenue	–	1918 - 1920
C0.8	ANULADO	Municipality of Buenos Aires	Buenos Aires	1972
C0.9	ANULADO	Municipality de la Capital	Buenos Aires	1917 - 1921
C0.10	ANULADO	Municipality of Buenos Aires	Buenos Aires	1943
C0.10	ANULADO	Patent Office	Buenos Aires	1901 - 1903
C1	DPN	Dirección de Parques Nacionales y Turismo	Buenos Aires	1935 - 1950
C1.5	DPN	Dirección de Parques Nacionales y Turismo	Buenos Aires	1935 - 1950

Argentina

Official

ANULADO	ANULADO	ANULADO
C0.1	C0.2	C0.3

ANULADO	ANULADO	ANULADO
C0.4	C0.5	C0.6

ANULADO	A NULADO.	A NULADO
C0.7	C0.8	C0.9

AN NULADO	ANULADU	
C0.10	C0.11	

		DPA	DPA
		C1	C1.5

ARGENTINA

Official Perfins (continued)

No.	Design	Agency / Use	Location	Known Usage
C2	(DNV) ¹	Dirección Nacional de Vialidad	Buenos Aires	1939
C3	(GPJ) ²	Gobierno de la Provincia de Jujuy	Jujuy	1924
C4	CYT	Correos y Telégrafos (in stencil letters)	Buenos Aires	1892 - 1899
C5	5 pt Star	Post office department	Buenos Aires	1892 - 1899
C6	Double row of punches	Post office department	Buenos Aires	1892 - 1899
C7	Circle of 4½ mm diameter	Post office department	Buenos Aires	1892 - 1908
C7.5	CHANCELADO	Used for demonetizing stamps	Buenos Aires	1899 - 1908
C8	INUTILIZADO (97mm)	Used for demonetizing stamps	Buenos Aires	1899 - 1908
C9	INUTILIZADO (99mm)	Used for demonetizing stamps	Buenos Aires	1899 - 1908
C9.5	O.S.N.	Obras Sanitarias de la Nación	Buenos Aires	1970
C10	PAGADO	[paid]	San Juan Prov.	1889 - 1890
C11	PAGADO	<i>Ley de Sellos</i> revenue	—	1920 - 1929
C12	PAGADO	<i>Ley de Sellos</i> revenue	—	1914
C13	PAGADO	<i>Ley de Sellos</i> revenue	—	1913
C14	PAGADO	City of Buenos Aires revenue	Buenos Aires	1935
C15	PAGADO	<i>Ley de Sellos</i> revenue	—	—

Notes:

¹ Also listed as A213. A perfin pattern, **DNV**, was authorized for use, but it is unknown whether it was ever created. No stamps are known to exist with such perfin.

² Also listed as A214. A perfin pattern, **GPJ**, was authorized for use, but it is unknown whether it was ever created. No stamps are known to exist with such perfin.

Argentina

(DNV)	(GPJ)	C y T	★	●
C2	C3	C4	C5	C6	C7

CHANCELADO	IN UT I L I Z A D O
C7.5	C8

IN UT I L I Z A D O	O . S . N
C9	C9.5

PAGADO	PAGADO	PAG ADO
C10	C11	C12

PAGADO	PAGADO	PAGADO
C13	C14	C15

ARGENTINA

Official Perfins (continued)

No.	Design	Agency / Use	Location	Known Usage
C16	PAGADO	<i>Ley de Sellos</i> revenue	San Juan Prov.	—
C17	PAGADO	<i>Ley de Sellos</i> revenue	—	1925 - 1926
C18	PAGADO	City of Buenos Aires revenue	—	1943
C19	PAGADO	<i>Ley de Sellos</i> revenue	—	—
C19	PAGADO	<i>Ley de Sellos</i> revenue	—	—
C19.1	PAGADO.AM	—	—	—
C19.2	PAGADO.AC	—	—	—
C19.3	PAGADO.BN	Banco Nación	—	—
C19.4	PAGADO O.L	—	—	—
C19.5	PAGADO.PJ	Poder Judicial (Judiciary)	—	—
C19.6	PAGADO R.P	Registro de la Propiedad (property registration)	—	1966
C19.7	PAGADO.S	—	—	—
C20	PAGO	[payment]	—	—
C21	RDELAP	Registro de la propiedad (land registration)	—	1926 - 1929
C22	S.J	San Juan Province	—	—
C23	TESORERIA/COBRADO	Collected revenue (combined with alphanumeric variables)	—	—
C24	TESORERIA/COBRADO	Collected revenue (combined with alphanumeric variables)	—	1945 - 1948

Argentina

PAGA	PAGADO	PAGADO
C16	C17	C18

PAGADO	PAGADOAM	PAGADOAC
C19	C19.1	C19.2

PAGADOEN	PAGADOOL	PAGADOPI
C19.3	C19.4	C19.5

PAGADORP	PAGADOI	PASO	R DE LAP
C19.6	C19.7	C20	C21

S.J	TESORERIA COBRADO	TESORERIA COBRADO
C22	C23	C24

BUNGE y BORN, LTD., of ARGENTINA
Appendix to Argentina Section

The firm of Bunge y Born had the greatest variety of perfin dies which held a complicated and interesting secret for a long time. A recent acquisition by the author of many multiples in strips and blocks of four, five and six stamps has revealed that with respect to the perfins where the “B” of the “B.B” perfin is six holes tall (as opposed to the others where it is either seven or five holes tall), they come from just two multi-headed dies. The company had fifteen patterns altogether. Eleven of these are of the “six hole tall” variety: one of the dies contained three heads and the other die had eight heads: two rows of four heads each.

In the case of most multi-headed dies, it is usually impossible to tell the difference between one head or pattern and the next. This is not the case with this Bunge y Born series. All eleven heads of the two dies are similar, but distinguishable from all the others.

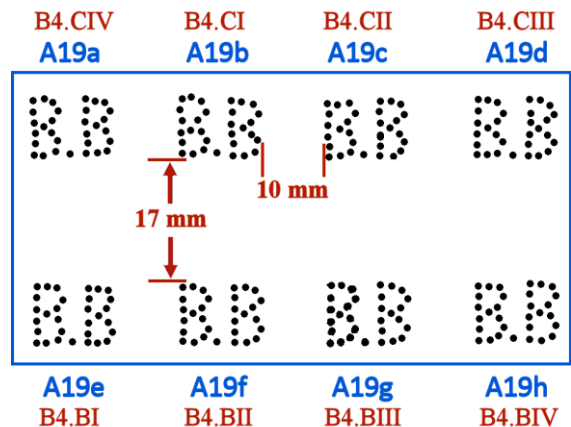
The first of these dies, the three-headed one, consists of these three patterns: **A16a**, **A16b** and **A16c**. This is how this strip appears on the die:



At left is a strip of four stamps of this three-headed die series. The reverse row is shown in mirror image for clarity. The red numbers are those of the Argentina catalog.

One sees a nearly complete three pattern series and a greater space before the next series starts (with **A16a**). This occurs when the stamps are inserted into the perforating machine, punched, and then moved in the machine to punch a new set of stamps.

The second of these dies, the eight-headed one, consists of these eight patterns: on the top row **A19a**, **A19b**, **A19c** and **A19d** and on the bottom row **A19e**, **A19f**, **A19g** and **A19h**. This is how the two strips appear on the die:

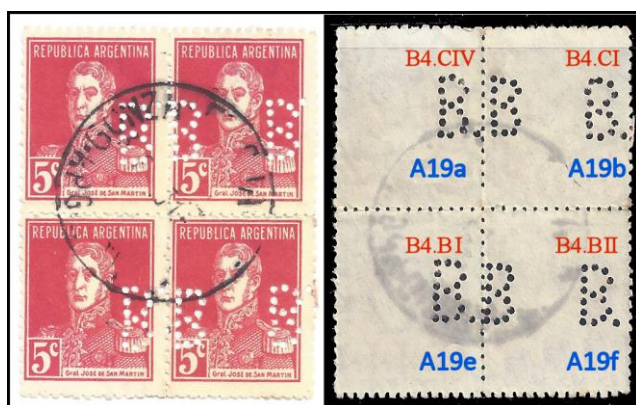




This strip of five stamps illustrates the top row of four heads or patterns of the block of eight heads. The reverse side is shown in mirror image.

Here you see the end of a strip (pattern **A19d**) and then a slightly larger gap caused by moving the stamps in the perforating machine. Then the series of four patterns commences again with **A19a** through the rest of the series of four ending with **A19d**.

This block of four stamps shows the relationship between the two rows of the die. Without fail the pattern **A19c** appears above pattern **A19g**. Pattern **A19d** always appears above **A19h**. Furthermore, the patterns are always the same distance apart laterally (10 mm) and vertically (17 mm). This proves they were all on one die with eight heads punching eight patterns all at once. One can also see the “B” on the far right as a partial pattern of a new series starting over again. The reverse side is a mirror image for clarity.



Finally comes an illustration of the first half of the eight patterns die. Again, the pattern series starts with **A19a** and the second row of punches always begins with **A19e**.

BOLIVIA

No.	Design	Company	Principal Location	Dates of Authorization / Cancellation or Known Usage
A1	1919 ¹	—	—	1919
B1	GWLTD ²	—	—	after 1937
C1	CANCELADO	Gov't of Bolivia	—	1901 - 1948
C2	PAGADO	Gov't of Bolivia	—	1894 - 1906
C3	RENTA/60.VyS ³	Gov't of Bolivia	La Paz	1979 - 1981
C4	RETIRADO	Gov't of Bolivia	—	1883 - 1898
C5	CONTROL/ESP. PUBLI. ⁴	Gov't of Bolivia	La Paz	1984

Notes:

- ¹ Although this was found on a postage stamp, Daniel Gonzales Fernandez of La Paz, Bolivia, and stamp dealer believes this was not postal usage. He has found similar punches on money order forms, passports, rent payment receipts, etc.
- ² Daniel Gonzales Fernandez believes this to be a foreign company doing business in Bolivia. Perfins were allowed only on tax stamps. The stamps which have this perfin are used for invoices, bills of exchange, etc.
- ³ Found on *Recibo de Alquiler* (Rental Receipt) as cancellation of revenue stamps.
- ⁴ CONTROL DE ESPACIO PUBLICO. Found on *Certificado de Solvencia Tributaria* (Certificate of Tax Solvency) government form on *Timbre de Transaccion* revenue stamp together with a *Timbre pro Universidad* revenue stamp.

Bolivia

1919			
A1			

OWTO			
B1			

CANCELADO	PACAY	
C1	C2	

RENIA 60.VYS	RE T I R A D O	CONTROL ZP. PUBLI.
C3	C4	C5

BRAZIL

No.	Design	Company	Principal Location	Dates of Authorization / Cancellation or Known Usage
A0.5	AS/C(a/.)/SP	Companhia Armour do Brazil	Santo André, Santana do Livramento	1921
A1	BNU	Banco Nacional Ultramarino	Bahia, Belém, Manaus, Recife, Rio de Janeiro, São Paulo, Santos, Pernambuco	1910 - 1954
A1.8	B.Y.v.	—	—	1956
A2	B&C	Bromberg & Co.	Rio Grande do Sul	1894
A2.1	B&C.	Bromberg & Co.	Rio Grande, Porto Alegre	1894 - 1899
A3 ¹	D.&C. ²	Dannemann & Cia. (?)	São Félix, Bahia	—
A4	D&C ³	Dannemann & Cia.	—	1906
A4.5	E.D	Emile Dollé	—	1911 - 1914
A4.8	E.E.	—	—	1890
A5	G.F.D.	—	—	—
A6	[I/.]H[C/.]	International Harvester Co.	Rio de Janeiro	1920 - 1941
A7	[I/.]H[C/.]	International Harvester Co.	São Paulo, Porto Alegre	1922 - 1947
A7.5	LN&I	Leite Nunes & Irmãos	Porto Alegre	1905
A8	PB/&Co	—	Descalvado	—
A9	S&Co. monogram	Schill & Cia.	Rio de Janeiro, São Paulo	1922 - 1930
A9.5	O.&H.	Overbeck & Hoyer	—	1901 - 1905
A10	US/MC	United Shoe Machinery Co.	São Paulo	1928 - 1947
A10.5	VOIGT ⁴	L. Voigt	Porto Alegre	1920 - 1938
A11	Z.B./&C[o/.]	Zerrener Bülow & Cia.	São Paulo	1866 - 1878
A12	Z.B./&C[o/..]	Zerrener Bülow & Cia.	São Paulo	1890

Fiscals:

B.5	ANTARCTICA	Companhia Antarctica Paulista	São Paulo	—
B1	B&C ⁵	Bromberg & Co.	—	1894
B1.5	CCB.	—	—	—

Notes:


- ¹ Former **A3**, DA/B, Deutsch Asiatische Bank, has been eliminated as it is believed to appear only on German stamps.
- ² Formerly A4a
- ³ Formerly A4b
- ⁴ In the October 1999 *Perfins Bulletin*, Vol. 53, No. 9, page 143 there is an illustrated article on perfin **A10.5**. An example was on a cover with the name "L. Voigt" rubber stamped on the back of the envelope. It may be a personal perfin.
- ⁵ Found on *consumo* (consumption) fiscal stamps.

Brazil

AS CS SP	BNU	BYV	B&C	B&C	
A0.5	A1	A1.8	A2	A2.1	

D&C	D&C	ED	EE		
A3	A4	A4.5	A4.8		

GFD	IRC	IRC	LN&I	PB/&Co	
A5	A6	A7	A7.5	A8	

	O&H	US MC	VOI&T	Z.B &Co	Z.B &Co
A9	A9.5	A10	A10.5	A11	A12

Fiscals

ANTARCTICA	B&C	C. C. B.
B.5	B1	B1.5

BRAZIL

No.	Design	Company	Principal Location	Dates of Authorization / Cancellation or Known Usage
Fiscals:				
B1.7	CCC ¹	–	–	–
B2	CCD ²	Cia de Charutos Dannemann	São Félix, Bahia	–
B2.2	C.C.D. ³	Cia de Charutos Dannemann	São Félix, Bahia	–
B2.4	C.C.D. ⁴	Cia de Charutos Dannemann	São Félix, Bahia	–
B3	C.D.D.	–	–	–
B3.5	CLS ⁵	–	–	–
B4	[date]/CNB ⁶	Chase National Bank	New York, NY	–
B5	D/N/P/I	Departamento Nacional da Propiedad Industrial		1946 - 1952
B6	D.&C.	Dannemann & Cia.	São Felix, Murutiba, Maragogipe – Nagé & Salvador, all in state of Bahia	–
B7	D.&C	Dannemann & Cia.	–	–
B8	D&C.	Dannemann & Cia.	–	–
B9	FWB	–	–	–
B9.5	LN&I	Leite Nunes & Irmãos	Porto Alegre	–
B11	U.D.C[o/.]L(D/.)	Union Discount Co. of London (British perfin U62A)		–
B12	Z.B/&C[o/.]	Zerrener Bülow & Cia.	São Paulo	–
B13	Z.B/&C[o/..]	Zerrener Bülow & Cia.	São Paulo	1895

Officials:

C1	DNI ⁷	Immigration Department	–	–
C2	PERNAMBUCO ⁸	State in Brazil	Recife	1926
C3	PAGO ⁹	Payment	–	–
C4	PAGO/[Date] ¹⁰	Payment	–	–

Notes:

- ¹ Found on *consumo* (consumption) fiscal stamp.
- ² Formerly B2(a) – Perfin on *consumo* fiscal stamps on Dannemann cigar packaging.
- ³ Formerly B2(b) – Perfin on *consumo* fiscal stamps on Dannemann cigar packaging.
- ⁴ Formerly B2(c) – Perfin on *consumo* fiscal stamps on Dannemann cigar packaging.
- ⁵ Found on *consumo* fiscal stamp.
- ⁶ U.S. perfin found on bills of exchange processed in USA where perfin was apparently applied.
- ⁷ Found on *Taxa de Imigração* (immigration fee) stamp.
- ⁸ Found on *Tesouro Nacional* (Federal Tax) stamps.
- ⁹ Found on *Tesouro Nacional* (Federal Tax) stamps.
- ¹⁰ Found on postal order stamp.
- ¹¹ Several firms had official permission to perforate stamps, but no examples have been reported: Companhia de Calçados Clark of São Paulo; Madeira & Comp. of Rio de Janeiro; and Eduardo Eisler of Rio de Janeiro.

Brazil

cc	ccD	ccA	ccD	C.D.D.	c18
B1.7	B2	B2.2	B2.4	B3	B3.5

cNB	P	D&C		
B4	B5	B6		

D&C	D&C	FVB	LNB1		
B7	B8	B9	B9.5		

udc18	Z.B &C	Z.B &C			
B11	B12	B13			

DN1	PAGGO	+ 8 PAO 4	PE. RNANBU CO <small>Partial</small>
C1	C2	C3	C4

CHILE

No.	Design	Company	Principal Location	Dates of Authorization / Cancellation or Known Usage
A1	A&C	Arditi y Corry, S.A.C.	Santiago	1935 - 1947
A1.5	B	–	–	1901
A2	BCCo	Braden Copper Company	Rancagua, Santiago	1934 - 1938
A3	BCCo	Braden Copper Company	Rancagua, Santiago	1934 - 1954
A4	BCCo	Braden Copper Company	–	1934 - 1955
A5	BEC	Banco Español de Chile	Valparaíso	1911 - 1923
A5.5	C.N./DE/T	Compañía Nacional de Teléfonos	–	1938 - 1939
A6	C.T.M.	–	Santiago	1911 - 1939
A7	DF/C	Duncan, Fox & Company & Compañía Real Holandesa de Vapores	Valparaíso, Santiago Santiago	1934 - 1957
A8	EH	E. Hinze	Santiago	1948 - 1960
A8.3	E.W.	–	–	1915
A9	(HB)	Hinze y Bostelmann	Santiago	1911 - 1960
A9.1	HF/C	–	–	1911
A9.3	(HRH)	–	–	–
A9.6	IH	–	–	1911
A9.8	L.N	–	–	1912
A10	LNC	–	–	1911 - 1929
A11	LN/CO	Lautaro Nitrate Co., Ltd.	Antofagasta & Valparaíso	1911 - 1934
A12	NCB	National City Bank of New York	Valparaíso	1934 - 1938
A12.8	R	–	–	1936
A13	SIAM	Sociedad Industrial Americana Maquinarias di Tella	Santiago	1934 - 1942
A13.3	SIAM	Sociedad Industrial Americana Maquinarias di Tella	Santiago	1938
A13.5	SSP	–	–	1921
A14	SW	–	Santiago	1923 - 1932
A14.3	VA__ ¹	–	Vallenar	1929
A14.5	WB	–	–	–
A15	WSC ²	–	–	1911 - 1938

Notes: ¹ Partial pattern VA__ found on 1929 postage stamp with Vallenar postmark.

² The former listing of A12.5, "**SC**", was deleted because it was a partial of the "**WSC**" of the new pattern **A15**. Former pattern A15 ("**WS**") is now changed to "**WSC**".

CHILE

A1	A1.5	A2	A3	A4	

A5	A5.5	A6	A7	A8	A8.3

A9	A9.1	A9.3	A9.6	A9.8	

A10	A11	A12	A12.8	A13	A13.3



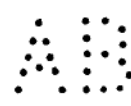

A13.5	A14	A14.3 Partial	A14.5	A15	





CHILE FISCAL PERFINs



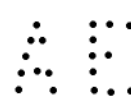

No.	Design	Company / Location
B1.3	A.A.G.	Alfredo Astaburuaga Gálvez, Notario y Conservador, Cachapoal, Lontué, Molina
B1.5	AASAIC	–
B2	AB	Banco Anglo Sud Americano, Valparaíso
B2.5	A.B.	Antonio Bombal, Notario y Conservador, Puerto Varas
B2.7	A.B.S.	A. Briones, Notario, Santiago
B3	AC	–
B4	ACCNC	Anglo-Chilean Consolidated Nitrate Corporation, Antofagasta province
B5	ACCNC/LC	Anglo-Chilean Consolidated Nitrate Corporation
B5.05	ACE	Arturo Carvajal Escobar, Notario, Santiago
B5.07	A.DELR.	Abrahám del Río, Notario Público, Santiago
B5.08	AE	–
B5.1	A.G.	A.Gajardo, Notario y Conservador, Cachapoal, San Vicente de Tagua - Tagua
B5.2	A.G.	–
B5.3	A.J.	–
B5.35	A LA VILLE DE NICE	A La Ville de Nice, Radio TV store, Santiago
B5.38	ALH	Augusto Labra Herrera, Notario y Conservador, San Vicente de Tagua - Tagua
B5.4	AM	–
B5.42	A.M.	Alfredo Marín Manubens, Notario y Conservador, Caupolicán, Rengo
B5.5	AMC	___ Mex Company
B6	AP.B	Alberto Pentzke B., San Felipe



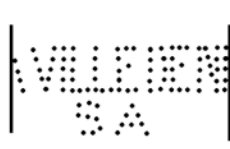
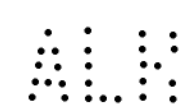
Notes: ¹ The previous pattern **B1 (AA)** was deleted after it was found to be part of pattern **B128 (LAA)**.
² The previous pattern **B5.1 (AE)** was deleted after it was found to be part of pattern **B11 (BAE)**.





Chile Fiscals

			
B1.3	B1.5	B2	B2.5

			
B2.7	B3	B4	B5

			
B5.05	B5.07	B5.08	B5.1

			
B5.2	B5.3	B5.35	B5.38

			
B5.4	B5.42	B5.5	B6

CHILE FISCAL PERFINs

No.	Design	Company / Location
B5.42	A.M.	Alfredo Marín Manubens, Notario y Conservador, Caupolicán, Rengo
B5.5	AMC	___ Mex Company
B6	AP.B	Alberto Pentzke B., San Felipe
B6.5	AO	–
B6.7	A.PARGA	Aliro Parga Rios, Notario Público, Conservador de Bienes Raíces, (<i>real estate</i>) Antofagasta
B7	APSC	Asociación de Productores de Salitre de Chile, Valparaíso
B8	ASAB	–
B9	ASAB	–
B10	AyC	–
B10.5	AyM ¹	–
B11	BAE	Banco de A. Edwards y Cía.
B11.1	BAE	Banco de A. Edwards y Cía.
B11.5	B.A.CH.	Banco Árabe de Chile, Santiago
B11.6	B.A.CH.	Banco Árabe de Chile, Santiago
B12	BASA	Banco Anglo Sudamericano, Santiago

Note: ¹ It is possible that this may be MYA instead of AyM

Chile Fiscals

A.M.	AMC	APB	
B5.42	B5.5	B6	

RD	APANCA	ASX	
B6.5	B6.7	B7	

ASAB	ASAB	AYC	
B8	B9	B10	

AYM	BAE	BAE	
B10.5	B11	B11.1	

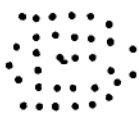
BAO.	BAOH.	BBA	
B11.5	B11.6	B12	

CHILE FISCAL PERFINs

<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B13	BAT	British American Tobacco Company
B14	BBSA	Banco do Brazil
B14.1	B.C	–, Valparaíso
B14.2	BC (Monogram)	–
B14.3	B.C.	Banco Continental, Santiago
B14.4	Rectangle [B.C.]	Bolsa de Corredores (trans: Stock Brokers)
B14.45	B.C.C.	Banco de Crédito e Inversiones, Puerto Varas
B14.5	B.C.CH.	Banco Central de Chile
B15	BCCo	Braden Copper Company
B15.2	B.C.DEC	–
B15.3	BCH	–
B15.4	PAID/[date]/B.CH.	Banco de Chile, Santiago – variable date stamp
B15.5	B.C.I.	Banco de Crédito e Inversiones
B16	B.C.I.	Banco de Crédito e Inversiones
B17	BCI	Banco de Crédito e Inversiones

Chile Fiscals

BAT	BBSA	BC	
B13	B14	B14.1	

	BC	BC	
B14.2	B14.3	B14.4	

BCC	BCOA	BC	
B14.45	B14.5	B15	

B.C.B.C	BCW	PAID DATE BCW	
B15.2	B15.3	B15.4	

BOL	BOL	BCI	
B15.5	B16	B17	



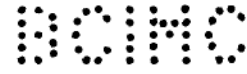
CHILE FISCAL PERFINs



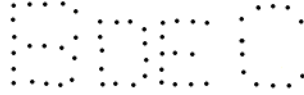
No.	Design	Company / Location
B17.3	BCI	Banco de Crédito e Inversiones
B17.5	BCI.	Banco de Crédito e Inversiones, Santiago
B17.8	BCIMC	Bethlehem Chile Iron Mines Company
B18	Design	Banco de Chile
B18.2	BdeC	–
B18.5	BDEC	Banco de Chile
B19	BDeChile	Banco de Chile, Taltal
B20	BDEL	–
B21	BDELE	Banco del Estado de Chile
B21.3	BDELE	Banco del Estado de Chile
B21.4a	BDELE	Banco del Estado de Chile
B21.4b	BDELE	Banco del Estado de Chile
B21.5	BDELE	Banco del Estado de Chile
B21.6	BDELE	Banco del Estado de Chile




Notes:


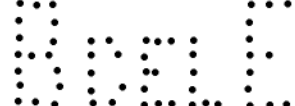
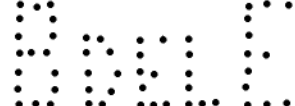
1. Pattern **B18.7** has been eliminated because it was found to be the same as B19.
2. Pattern **B21.4a** and **B21.4b** are punched by the same machine and are always found in conjunction with one another. Accordingly they are numbered as die variations. The illustration on the following page shows the exact distance between the two heads on the single die.
3. Patterns **B21.3**, **B21.5**, **B21.7**, **B23** and **B24.2** are all similar, but different. A guess would be that this large bank ordered several perforating machines at one time, but the patterns had slight variations.

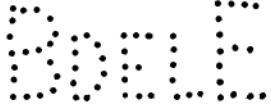

Chile Fiscals

			
B17.3	B17.5	B17.8	

	<p style="font-size: small; margin-bottom: 5px;">Partial</p> 		
B18	B18.2	B18.5	

			
B19	B20	B21	

			
B21.3	B21.4a	B21.4b	

			
B21.5	B21.6		

CHILE FISCAL PERFINs

<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B21.7	BDELE	Banco del Estado de Chile
B21.8	BDELE	Banco del Estado de Chile
B22	B.DELE.	Banco del Estado de Chile, Santiago
B22.2	BDELE.	Banco del Estado de Chile
B23	BDELE	Banco del Estado de Chile
B23.5	BDELE	Banco del Estado de Chile
B24	BDELE	Banco del Estado de Chile
B24.2	BDELE	Banco del Estado de Chile
B25	BEC	Banco Español – Chile, Valparaíso
B25.3	PAID/[date]/BECH	Banco Español – Chile – variable date stamp
B25.5	BE-CH	Banco Español – Chile

Chile Fiscals

BOL E	BOL E	BOL E	
B21.7	B21.8	B22	

BOL E	BOL E	BOL E	
B22.2	B23	B23.5	



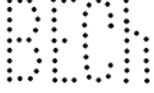
BOL E	BOL E		
B24	B24.2		




BOL E	PAID DATE BOL E	BOL E	
B25	B25.3	B25.5	


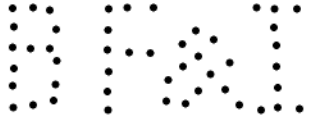

CHILE FISCAL PERFINs




<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B26	BECh	Banco Español - Chile
B27	BECh	Banco Español - Chile
B27.1	BECh	Banco Español - Chile
B27.15	BECh	Banco Español - Chile
B27.2	BECh	Banco Español - Chile
B27.3	BECh	Banco Español - Chile
B28	BF&I	Banco de Concepción
B28.2	BF&I	Banco de Concepción
B28.5	B.H.	Bernardo Hojman Pezoa, Notario y Conservador, Puerto Varas
B29	BG	...a América del ... (partial, from stamp)
B30	BI	Banco Internacional
B31	BI	Banco Italiano, Santiago
B31.2	BI	–
B31.5	BI	–
B32	BI	Banco Italiano, Santiago




Chile Fiscals

			
B26	B27	B27.1	

			
B27.15	B27.2	B27.3	

			
B28	B28.2	B28.5	

			
B29	B30	B31	

			
B31.2	B31.5	B32	

CHILE FISCAL PERFINs

<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B32.5	BI	–
B33	BI	Banco Internacional
B33.5	BI	Banco Internacional
B34	BI	Banco Internacional
B35	BI	Banco Internacional
B36	BI	Banco Italiano, Viña del Mar
B36.5	BI	–
B37	BICH	–
B37.5	B.J.J.	B... Jara Jara, Notario y Conservador, Constitución
B38	BLADELS	Banco de Londres y América del Sud Ltda., Santiago
B39	B.L.A (.S ?)	–
B40	B.L.A.S.	Banco de Londres y América del Sud Ltda., Santiago
B40.3	B.L.YC [IA./bar]	–
B40.35	B.LL.	–
B40.4	B.LL.	Banco Llanquihue
B40.4	BN	Banco Nacional, Santiago
B40.5	B.N.T.	–
B40.8	B.O.	Banco O'Higgins, Santiago

Chile Fiscals

B32.5	B33	B33.5	

B34	B35	B36	B36.5

B37	B37.5	B38	

B39	B40	B40.3	B40.35

B40.4	B40.45	B40.5	B40.8

CHILE FISCAL PERFINs

<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B41	B.O'H.	Banco O'Higgins, Santiago
B42	BOyLU	Banco Osorno y La Unión
B43	BP	Banco del Pacifico
B44	B.P.	Banco Panamericano, Santiago
B45	BP	Banco del Pacifico, Santiago
B45.5	B.P.A.	–
B46	B.S.A.	Banco Sud Americano, Santiago
B46.3	B.S.C.	Banco Sur de Chile, Temuco
B46.4	B.T.	–
B46.5	B.T.	Banco de Talca
B46.6	B.T.	Banco de Talca
B47	BYC	Banco Yugoslavo de Chile
B48	BYC	Banco Yugoslavo de Chile
B49	BYM	Brusadelli y Manni
B49.5	CAJACHILE	Cambio Caja de Crédito Hipotecario
B49.5	CAM	– , Santiago
B50	CA__(NC?)	CANCELADO (?)
B50.5	C.A.DELT.	Caja de Accidentes del Trabajo
B50.8	CBG	(C__ Br)avo Gálv(ez)

Chile Fiscals

BOH	BOLU	BP	
B41	B42	B43	

BP	BP	BPA	BSA
B44	B45	B45.5	B46

BSC	BT	BT	BT
B46.3	B46.4	B46.5	B46.6

BYC	BYC	BW	CAJACHILE
B47	B48	B49	B49.5





CAM	CAM	CABAT	CBO
B49.8	B50	B50.5	B50.8

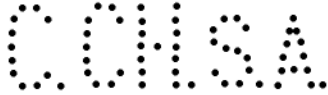



CHILE FISCAL PERFINs



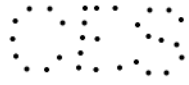
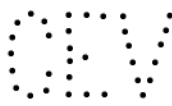
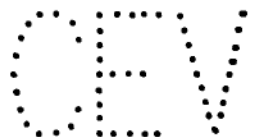
No.	Design	Company / Location
B51	CCC	Carlos Calderón Cousiño, Notario Público, Valparaíso
B51.1	CCC	–
B51.2	C.C.C.	–
B51.3	C.C.E.	–
B51.4	C.CH.S.A.	Celulosas Cholguan S.A., Santiago
B51.6	C.C.N.	–
B52	CDECI	–
B52.5	CE	Carlos Egaña Pinto, Archivero Judicial, Santiago
B52.7	CECo	–
B53	CES	Compañía Exportadora de Salitre, Valparaíso
B54	CES	Compañía Exportadora de Salitre, Valparaíso
B57	CEV (_?)	–
B58	CEV	–
B58.5	CFU	Carlos Figueroa Undurraga, Notario Público, Santiago
B59	CGV	–
B60	CH	–
B61	CI	–
B62	CIA.I	Banco de Chile – Cobranzas (trans: Collections), Santiago
B62.5	C.I.C.	Compañía Industrial de Catres, Santiago
B63	C.M.	Casa Musa, Enrique Musa Jure, Santiago
B63.3	CMO	Compañía Minera de Oruro, Valparaíso. (Oruro Mining Company)





Note: Former pattern **B63 (_CIM)** has been deleted as it was a partial pattern of **B153 (RECIM)**.





Chile Fiscals

			
B51	B51.1	B51.2	B51.3

			
B51.4	B51.6	B52	B52.5

				
B52.7	B53	B54	B57	B58

			
B58.5	B59	B60	B61

			
B62	B62.5	B63	B63.3

CHILE FISCAL PERFINs

No.	Design	Company / Location
B63.5	C.N.A.	Caja Nacional de Ahorros, Valparaíso. (National Savings Bank)
B64	C.N.A	Caja Nacional de Ahorros, Valparaíso
B64.2	CNCE	–
B64.3	CNCE	–
B64.5	CNDEA	Caja Nacional de Ahorros, Valparaíso
B65	CNDEA	Caja Nacional de Ahorros, Valparaíso
B67	CODINA	Compañía Distribuidora Nacional, Santiago
B67.5	COLONIAL	Compañía de Seguros “La Colonial”. (Insurance Company "La Colonial")
B68	COPE (COPB?)	–
B68.5	C.P.C.C.	Compañía de Seguros La Chilena Consolidada. (La Chilena Consolidated Insurance Co.)
B68.8	CRDeCh	Caja Reaseguradora de Chile
B68.9	C.R.H.	Carlos Rojas Huneeus
B68.95	C.R.P.	–
B69	CSAE	–
B70	CSCC	Compañía de Seguros Generales La Chilena Consolidada, Santiago
B70.3	CSCh	–
B70.4	CSDeT	–
B70.5	C.S.G.G.	–
B70.8	CSLC	–

Chile Fiscals

CNA	CNA	CNEC	CNEC
B63.5	B64	B64.2	B64.3

CNDRA	CNDRA	CODMA	COLONIAL
B64.5	B65	B67	B67.5

DOPM	CRCC	CRMO	
B68	B68.5	B68.8	

CRH	CRP	CSAE	CSOC
B68.9	B68.95	B69	B70

CSO	CSOT	CSOA	CSUC
B70.3	B70.4	B70.5	B70.8

CHILE FISCAL PERFINS

No.	Design	Company / Location
B71	CSLV	–
B71.5	CSSCH	Compañía de Seguros Sol de Chile, Valparaíso. (Sun Life Assurance Company)
B72	CST	–
B73	C.S.T.	–
B74	CTC	–
B74.5	CVR	Carlos Vergara Ruiz, Notario y Conservador, San Antonio
B75	CYC	–
B77	DA	Diego Arce, Notario Publico
B78	DF—	–
B79	DF	Duncan Fox & Co., Ltd., Valparaíso
B80	DF/C	Duncan Fox & Co., Ltd.
B81	D.G.	Demetrio Gutiérrez, Notario Público, Santiago
B82	DNC	DuPont Nitrate Company
B82.3	D.R	Departamento de Riego (Irrigation Department)
B82.5	DTM	Dirección del Territorio Marítimo, Valparaíso. (Maritime Territory Management)
B83	DuPNC	DuPont Nitrate Company
B86.5	D.Z.M.	–

Note: Former **B86 (DyLU)** is now **B42 (BOyLU)** as the partial first letters were found to be “BO”.

Chile Fiscals

OSV	OSSO	OST	
B71	B71.5	B72	

OST	OTD	OVR	OyO
B73	B74	B74.5	B75

DA	D/	DF	
B77	B78	B79	

Y	DG	DNC	DR
B80	B81	B82	B82.3

DTM	DUPNC	DZM	
B82.5	B83	B86.5	

CHILE FISCAL PERFINs

No.	Design	Company / Location
B87	E.A.	Escuela de Arquitectura, Universidad de Chile
B88	EAG	Establecimientos Americanos Gratry, Valparaíso
B88.3	EAO	Escuela de Artes y Oficios. (School of Arts and Crafts)
B88.6	E.A.O.	Ernesto Aragón Olavarría, Notario y Conservador, San Felipe
B89	EC	Ernesto Cuadra, Limache, Notario y Conservador
B89.2	EE.-ZZ	Empresa Editora Zig-Zag S.A., Santiago
B89.3	EGA	Eduardo González Abbott, Notario, Santiago
B89.7	EH	E. Hinze, Santiago
B90	E.I.	Escuela de ingeniería, Universidad de Chile
B91	E.P.	Eliseo Peña A-P, Notario, Santiago
B92	E.P.	(Elis)eo Peña A., Notario
B92.5	ER.R.	Eliseo del Río Rondanelli, Notario Público, Santiago
B93	EW	–
B93.1	E&P	Eckhardt & Pieper, Santiago
B93.3	FCH	–
B93.5	F.E.T.	F. Errázuriz Tagle, Notario Público, Santiago
B94	F.G.E	–
B95	F.N.L.P.	Fábrica Nacional Loza Penco

Note: Pattern **B88.8 (E BA)** has been deleted as it was found to be a split of pattern **B11 (BAE)**.

Chile Fiscals

E.A.	EAO	EAO	
B87	B88	B88.3	

EAO	EO	EE-XX	EGA
B88.6	B89	B89.2	B89.3

EH	EI	EP	EP
B89.7	B90	B91	B92

ERR	EW	EAP	FOH
B92.5	B93	B93.1	B93.3

FET	FGE	FNL	
B93.5	B94	B95	




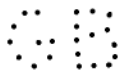
CHILE FISCAL PERFINs






No.	Design	Company / Location
B95.5	<i>Ford</i> ¹	Ford Motor Company
B96	FQDP	Farmo-Quimica del Pacifico S.A.
B97	GAS	Compañía de Gas de Santiago, Santiago
B99	GB	Gibbs & Co
B100	GI	
B101	GI ²	Gabinete de Identificación (Identification Bureau)
B102	GMA	Gobernación Marítima de Aconcagua. (Maritime Government of Aconcagua)
B103	GMC	–
B104	GMyC	Guttman, Maurer y Cía., Moneda 1057-1069, Santiago
B104.2	G.O.	–
B104.5	G.P.	–
B104.6	G.S.A.C.	G__ Sociedad Anónima Comercial
B104.8	GWLTD	Gibbs, Williamson Limitada, Iquique
B105	GyC	–
B106	GyC	Soc. Joaquín García Garro y Cía. (Retailers of the shop “Los Gobelinos”.)
B107	GyC	Grace & Company
B108	GyCo	-
B109	GyCo	Gildemeister & Company, Ltd.
B110	G.Z.M.	Gabriel Zapata Mella, Notario Público y Conservador, Arica
B110.5	H	–, Valparaíso
B111	HBC	–




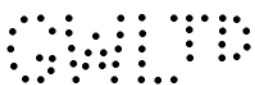
NOTES: ¹ The letters in “*Ford*” are in script.

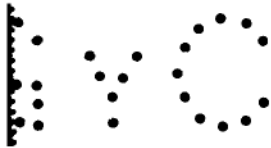



² This perfin is found on passports and identification documents.





Chile Fiscals

			
B95.5	B96	B97	B99

				
B100	B101	B102	B103	B104

			
B104.2	B104.5	B104.6	B104.8

			
B105	B106	B107	B108

			
B109	B110	B110.5	B111

CHILE FISCAL PERFINs

<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B111.3	H.CH.V.	Herman Chadwick Valdés, Notario Público, Santiago
B111.5	H.S.	Horacio Soissa B., Notario Público, Santiago
B112	HVV	Humberto Valenzuela Vargas, Notario Público, Santiago
B112.5	HYC	–
B113	I	–
B115	I.C.G.	Compañía de Seguros “El Cóndor”
B115.5	I.C.I.	Instituto de Crédito Industrial
B.115.8	I.CP	Irma Cáceres Peña, Notario y Conservador, Chañaral, Copiapó
B116	I.J.S.	–
B117	IP	Universidad de Chile, Instituto Pedagógico, Santiago
B117.5	IPS	Importadora de Papel, Santiago
B118	I.S.M.	Isaías San Martín Fuentes, Notario Público, Santiago
B119	ITALIA	–
B119.5	I.U.S.	Iván Uribe Sepúlveda, Notario y Conservador, Puerto Montt
B119.8	J.A.	Jorge Alemparte Jiménez, Notario Público y de Hacienda, Valparaíso
B120	J.A.M.	Jorge Alemparte M., Notario Público y Hacienda, Valparaíso
B120.5	J.C.B.	Juan Concha Benítez, Notario y Conservador, Puerto Varas

Chile Fiscals

ADW	HS	HVV	
B111.3	B111.5	B112	

Hyo	I	ICG	ica
B112.5	B113	B115	B115.5

LDP	LJS	IP	
B115.8	B116	B117	

IPB	LSM	MLLA	LUS
B117.5	B118	B119	B119.5

JA	JAM	JCA	
B119.8	B120	B120.5	

CHILE FISCAL PERFINs

<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B121	J.E.A.	–
B121.2	J.E.V.	JEV__, Notario Público, Santiago
B121.5	J.G.R.	–
B121.7	JGyC	Juan Gandulfo y Cía., Valparaíso
B122	J.L.U.	Julio Lavín Urrutia, Notario Público, Santiago
B123	JMC	Jorge Maira Castellón, Notario Público, Santiago
B123.5	J.M.G.B.	José María García B., Notario y Conservador, Puerto Montt
B124	JMS	–
B124.5	J.P.Z.	Jorge Pelle Z., Notario, Conservador de Minas y Comercio, La Serena
B125	JSC	–
B125.5	J.V.F.	José Vicente Fabres, Notario & Abogado, Santiago
B126	JVR	–
B127	JyC	–
B127.5	K S.Z.	Kamel Saquel Zaror, Notario Público, San Miguel
B128	LAA	Luis Azócar Álvarez, Notario Público y de Hacienda, Santiago
B128.5	LA NACIONAL	–
B128.8	LAM.	–
B129	L(?)BC	–
B129.5	L.B.J.	Luis Bravo Jofré, Notario Público, San Vicente de Tagua - Tagua
B130	L.C.T.	–

Chile Fiscals

JEA	JEV	JCA	JOC
B121	B121.2	B121.5	B121.7

JLU	JMO	JNAB	JNB
B122	B123	B123.5	B124

JPZ	JSC	JVF	JVA
B124.5	B125	B125.5	B126


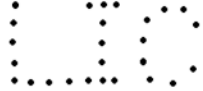

JYC	KSZ	LAA	LA NACIONAL
B127	B127.5	B128	B128.5





LAM	LBO	LBW	LOT
B128.8	B129	B129.5	B130


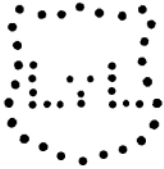

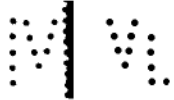
CHILE FISCAL PERFINs





<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B130.1	LEX	Antonio Rubio Flores, Notario
B130.15	LIC	Luis Iglesias Carrasco, Conservador y Archivero
B130.2	LIE	Caja Nacional de Ahorros, Valparaíso
B130.4	L.H.C.	Luciano Hiriart Corvalán, Notario & Abogado, Santiago
B130.5	LLOYD	Lloyd de Chile, Compañía de Seguros, Santiago
B130.6	Design X [LPCV]	Lea, Poudensan y Cía, Ltda. Valparaíso
B130.7	LRC	Leoncio Rivera Cruzat, Notario Público, Valparaíso
B131	LyCo	–
B132	Shield (LYL)	–
B132.5	M.B.R.	Manuel Benítez Riesco, Notario y Conservador, San Vicente de Tagua - Tagua
B133	M_VL	This pattern, a split, is missing the central part of its design.
B133.1	M.G.F.	Manuel Gaete Fagalde, Notario Público, Santiago
B133.3	M.H	–
B133.5	MLD	–
B133.7	M.P.	Manuel Ponce de León, Notario y Conservador, Limache
B133.8	M.S.	–
B133.9	M.S.M.	Mariano Serrano M., Notario y Conservador, Melipilla
B134	MSSA	–
B136	MUNDIAL	La Mundial de Seguros Generales, S.A.





Chile Fiscals

			
B130.1	B130.15	B130.2	

			
B130.4	B130.5	B130.6	B130.7

			
B131	B132	B132.5	B133

			
B133.1	B133.3	B133.5	B133.7

			
B133.8	B133.9	B134	B136

CHILE FISCAL PERFINs

<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B136.1	MUT	–
B136.15	M.V.	Manuel Antonio Vittini, Notario Público, Santiago
B136.2	NAL	–
B136.5	NALd	–
B137	NCB	National City Bank of New York
B137.5	NCB	National City Bank of New York, Valparaíso
B138	NCB	National City Bank of New York
B139	NM/J	Narciso Moukarzel y Cia., Valparaíso
B139.5	NLY	New York Life Insurance Company
B140	O.C.L.	–
B141	O.G.R.	Orlando Godoy Re___, Notario Público, Santiago
B142	O.P.	Oswaldo Pereira González, Notario Público, Santiago
B142.2	O.P.P.	Oswaldo Pacheco Pizarro, Notario y Conservador, Copiapó
B142.5	OyCia	Oettinger y Cia Ltda
B143	PAB	Pedro Avalos Ballivian, Notario Público, Santiago
B143.5	PACADO	Banco de Londres y América del Sud, Antofagasta
B144	PAR	Pedro Anibal Ruiz
B145	PATRIA	La Patria Cía. Nac. de Seguros, Valparaíso
B145.5	PC	–

Chile Fiscals

MUT	MV	NAL	
B136.1	B136.15	B136.2	

NH	NOB	NOE	NO
B136.5	B137	B137.5	B138

NJ	NY	OCL	OGR
B139	B139.5	B140	

OP	OPP	OYOA	PAID
B142	B142.2	B142.5	B143

PACADO	PAR	PATRIA	PC
B143.5	B144	B145	B145.5

CHILE FISCAL PERFINs

<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B146	P.C.	Pedro Cuevas, Notario Público, Santiago
B146.5	P.L.N.	Plácido Letelier, Notario y Conservador, Constitución
B147	P.N	–
B148	PNC	Pedro N. Cruz, Notario, Santiago
B149	RAB	–
B150	RAV	R.A.V. Propiedad
B150.3	R.B.G.	Ramón Bustos García, Notario y Conservador, San Antonio
B150.5	RBS	–
B151	RCA	–
B153	RECIM	_____, Santiago
B154	R.E.U	–
B154.2	__ROPA	Possibly “EUROPA”
B154.4	ROYAL	Royal Insurance Company, Ltd.
B154.5	R.P.M.	Raúl Parga Muñoz, Notario y Conservador de Bienes Raíces, La Serena
B154.8	R.R	René Ramírez Molina, Notario Público, Puerto Montt
B155	RURAL	La Rural, Santiago
B156	RZD	Rafael Zaldívar Díaz, Notario, Santiago. Later this perforation machine was used by his son, Patricio Zaldívar Mackenna, Notario Público, Santiago
B159	SAB	–
B160	S.A.C./S.B.	–
B160.8	SAID	Cancellation punch on 1965 <i>impuesto</i> fiscal stamps

Chile Fiscals

P.C.	P.L.N.	P.M.	P.M.C.
B146	B146.5	B147	B148

P.M.B.	P.M.V.	P.M.B.	P.M.S.
B149	B150	B150.3	B150.5

P.C.A.	P.M.C.M.	P.M.U.	P.M.A.
B151	B153	B154	B154.2

P.M.M.	P.M.M.	P.M.	P.M.M.
B154.4	B154.5	B154.8	B155

P.M.	P.M.B.	P.M.	P.M.
B156	B159	B160	B160.8

CHILE FISCAL PERFINs

<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B161	SAID	Cancellation punch on <i>Seguro Social</i> stamps
B161.5	SALIC	Sud América - Compañía de Seguros
B162	S.A.M.	–
B162.5	S.B	ScotiaBank
B162.7	S.B.	–
B162.8	SCHBCH	Seguro de Crédito Hipotecario Banco de Chile. (Bank Mortgage Credit Insurance)
B163	SETF	–
B163.5	S.F.S	Societe Francaise de Secrerries au Chile
B164	SG	–
B164.3	S.G.E.	Secretaría General de Estudios, Universidad de Chile, Santiago
B164.6	S.G.G.G.	Sociedad Ganadera Gente Grande. (Livestock Society)
B164.8	SH	Simon Hermanos, Santiago
B165	S.I.A.	Sociedad Industrial de los Andes S.A., Los Andes
B165.5	SIAM	Sociedad Americana Maquinarias di Tella S.A.
B165.8	SINGER/(date)	Singer Sewing Machine Company, Santiago
B166	SLC	Sun Life Assurance Company, Chile
B168	SMA	Sergio Mendoza Aylwin, Notario Público, Constitución
B168.5	S.N/P.T.	–

Chile Fiscals

SAD	SALIC	SAM	SB
B161	B161.5	B162	B162.5

SA	SOMBOCH	SETF	SFS
B162.7	B162.8	B163	B163.5

SG	SGE	SGGG	
B164	B164.3	B164.6	

SH	SLA	SIAN	SINGEA + 1955
B164.8	B165	B165.5	B165.8

SLC	SMA	SN PT	
B166	B168	B168.5	

CHILE FISCAL PERFINs

<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B169	SRC	–
B169.5	SRyC	Sanz Ripoll y Cía.
B170	SS	–
B171	S.S.F.	–
B171.5	S.S.G.	–
B173	SU&N	–
B173.5	SyC	–
B174	SyC	–
B174.5	T.B	–
B175	U.D.P.	Universidad Diego Portales, Santiago
B176	UDEC	Universidad de Concepción
B176.5	UdeCh	Universidad de Chile, Santiago
B177	UDECH	Universidad de Chile
B178	UDECH	Universidad de Chile, Santiago
B178.5	UdeCH	Escuela Ingeniería Comercial, U. de Chile, Santiago

Chile Fiscals

SAC	SRAC	SS	
B169	B169.5	B170	

SSF	SSG	SUN	SVC
B171	B171.5	B173	B173.5

SVO	TAB	UDP	
B174	B174.5	B175	




UDEC	UDEC	UDEC
B176	B176.5	B177

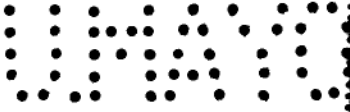



UDEC	UDEC
B178	B178.5


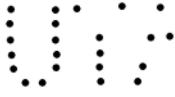

CHILE FISCAL PERFINs

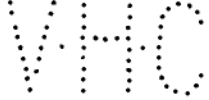



<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B179	UdeCh	Universidad de Chile
B179.2	ULARE	Universidad La República, Santiago
B179.3	UNION / CHILENA	Unión Chilena (Insurance Co.)
B179.5	U.MAYOR	Universidad Mayor
B180	U.O.Co.	–
B180.1	USACH	Universidad de Santiago de Chile, Santiago
B180.2	U.S.M.	Universidad Técnica Federico Santa María, Valparaíso
B180.3	USR	–
B180.4	UTA	Universidad de Tarapacá, Arica
B180.5	U.T.E	Universidad Técnica del Estado, Santiago
B180.7	V.H.C	V__ Hermanos & Cía.
B181	VTMC	–
B181.2	VV	_____, Valparaíso
B181.8	VyC	–
B182	VyCo	–
B183	WB	–
B184	WBC	Williamson Balfour y Cía. S.A.




Chile Fiscals

			
B179	B179.2	B179.3	

			
B179.5	B180	B180.1	B180.2

			
B180.3	B180.4	B180.5	

			
B180.7	B181	B181.2	B181.8

			
B182	B183	B184	

CHILE FISCAL PERFINs

<u>No.</u>	<u>Design</u>	<u>Company / Location</u>
B186	WDyC	Wessel, Duval & Compañía, Valparaíso
B187	ZGR	Zenén González Rebolledo
B188	5 point star design	–
B189	6 point star design	– Wessel, Duval & Co., Valparaíso
B190	6 point star (with center perf) design	–

CHILE OFFICIAL PERFINs

C1	AP/CG	Chilean Consulate General at Liverpool, Great Britain; Consular Service ¹
C2	BCC°	found on Social Security stamp
C3	CG/HBGO	Consulado General / Hamburgo; [Hamburg, Germany] Consular Service ¹
C4	T.B.F.	Consular Service stamp ¹

CHILE CANCELLATION PUNCHES

Some banks/entities have employed distinctive shaped punches to cancel revenue stamps. Here are those known:

P1	star	Banco de Crédito e Inversiones
P2	tulip	Banco Osorno y La Union
P3	pentagon	Banco de Chile; also used by Dirección de Pavimentación Urbana
P4	oval	Sociedad Constructora Millantu Ltda.
P5	diamond	Sociedad Constructora Millantu Ltda.
P6	arrowhead	Found on impuestos revenue.
P7	boomerang	Found on impuestos revenue, series 1927.
P8	short arrow	José Vicente Fabres, Notario Abogado, Santiago.
P9	double T	Found on impuestos revenue.
P10	large star	Applied at Chilean Consulate General in Buenos Aires, Argentina, 1930
P11	5 point star	Banco de A. Edwards, 1961.
P12	chess knight	Found on impuestos revenue.
P13	pawn	Found on impuestos revenue.
P14	chess rook	Found on impuestos revenue.
P15	ship's propeller	Banco Osorno
P16	ship's propeller 2	Found on impuestos revenue, series 1927.

¹ Consular service fee and Social Security Service fee stamps are not wholly fiscal nor official, so the tentative classification is "Official".

Chile Fiscals

B186	B187	B188	

B189	B190		

Official Perfins

C1	C2	C3	C4		

Chile Cancellation Punches









P1	P2	P3	P4	P5	P6	P7	P8









P9	P10	P11	P12	P13	P14	P15	P16









CHILE CANCELLATION PUNCHES (Continued)









P17	heart	Found on impuestos revenue.
P18	fat heart	Found on impuestos revenue.
P19	raised hand	Found on impuestos revenue.
P20	cross pattée	Found on impuestos revenue, series 1927.
P21	cross pointed	Found on impuestos revenue.
P22	cross on base	Found on impuestos revenue, series 1927.
P23	cross on base 2	Banco de A. Edwards, 1961
P24	cross on base 3	Cía. de Seguros "La Industrial", 1959
P25	cross Greek	Found on impuestos revenue.
P26	cross Greek 2	Shell-Mex Chile, Ltd. document
P27	cross quadrate	Banco de Chile, Santiago. Impuestos revenue, series 1927 and 1949.
P28	cross quadrate 2	Secretaria del Primer Juzgado Civil [Secretary of the First Civil Court] 1944.
P29	bullet	Found on impuestos revenue.
P30	square	Found on impuestos revenue.
P31	flying squirrel	Found on impuestos revenue.
P32	state of Georgia, USA	Found on impuestos revenue, series 1927.
P33	fox behind a log	Found on impuestos revenue, series 1927.
P34	beer can	Pedro N. Cruz, Notario Público, Santiago.
P35	fat L	Found on impuestos revenue, series 1952.
P36	zero	Found on impuestos revenue.
P37	flying bat	Dirección de Pavimentación Urbana [Urban Paving Directorate], 1953.
P38	fat X	Found on impuestos revenue.
P39	rocket	Found on impuestos revenue.
P40	short arrow	Found on impuestos revenue.
P41	axe blade	Found on impuestos revenue.
P42	fat V	Found on impuestos revenue.
P43	fat star	Found on impuestos revenue.
P44	fat star 2	Found on impuestos revenue.
P45	teardrop	Luis Cousiñot, Notario Abogado, Santiago.
P46	bird of prey	Found on impuestos revenue.
P47	cone	Found on impuestos revenue.
P48	clover	Found on impuestos revenue.
P49	devil's tower	Found on impuestos revenue.
P50	hexagon	Found on impuestos revenue.
P51	mushroom cap	Found on impuestos revenue.
P52	X	Found on impuestos revenue.
P53	circle & bar	Found on impuestos revenue.
P54	small rounded rectangle	Found on impuestos revenue.
P55	music note	Found on impuestos revenue.
P56	small square	Found on impuestos revenue.
P57	blunted arrowhead	Found on impuestos revenue of 1927.
P58	small diamond	Found on impuestos revenue.
P59	large cross	Found on 1910 Columbus impuesto.
P60	chess rook	Found on impuestos revenue.









Chile Cancellation Punches





							
P17	P18	P19	P20	P21	P22	P23	P24

							
P25	P26	P27	P28	P29	P30	P31	P32

							
P33	P34	P35	P36	P37	P38	P39	P40

							
P41	P42	P43	P44	P45	P46	P47	P48

							
P49	P50	P51	P52	P53	P54	P55	P56

							
P57	P58	P59	P60				

COLOMBIA

No.	Design	Company	Principal Location	Dates of Authorization / Cancellation or Known Usage
A1	A.H.	—	—	—
A2	B/AA	Banco Alemán-Antioqueño	Barranquilla, Medellín	1917 - 1932
A3	B/AA	Banco Alemán-Antioqueño	Bogotá,	1917 - 1935
A4	BAYER	Anilinas Alemana Cía. Ltda.	Bogotá	—
A5	B/DE/C	Banco de Colombia	Bogotá	1917 - 1924
A6	CRT	Camacho Roldan & Tamayo	Bogotá	1926 - 1937
A7	J.V.M.	J.V. Mogollon	Cartagena	1917 - 1939

Fiscals:

B0.5	B/DE/C	Banco de Colombia	Bogotá	1917 - 1924
B1	CR&CIA	Camacho Roldan & Cía.	Bogotá	—
B1.5	J.V.M. ²	J.V. Mogollon	Cartagena	—
B2	U.D.C(o/.)L(D/.)	Union Discount Co. of London, Ltd. (British perfin U62A)		—




Officials:

C1	RdeC ³	República de Colombia		1915 - 1925
C2	ANULADA	(Cancelled) República de Colombia cancellation punch		—
C3	ANULADA	(Cancelled) República de Colombia cancellation punch		1932
C4 ⁴	MINCOMMUNICACIONES/CANCELADO	Ministry of Communications		1961 - 1968

Notes:


- ¹ Former entry **A8**, pattern **DMC**, was eliminated. It was a French perfin from the company Dollfus Mieg & Co. on a SCADTA stamp.
- ² Found on ¼ ct sobretasa (surcharge).
- ³ Type **C1** appears as a solid punch on both postal and fiscal issues. An October 1977 *Perfins Bulletin* article by Rudy Roy discusses the **RdeC** punch and other Colombian perfins.
- ⁴ Cancellation perfin found on parcel post documents (*Boletín de Expedición*).

Colombia



AH			BAYER		CRT
A1	A2	A3	A4	A5	A6

JVM					
A7					

Fiscals

	CR&CIA	JVM	UDOP		
B0.5	B1	B1.5	B2		

Officials

RdeC			
C1	C2	C3	

COMUNICACIONES CANCELADO				
C4				

ECUADOR, GUYANA & PARAGUAY

No.	Design	Company	Principal Location	Dates of Authorization / Cancellation or Known Usage
ECUADOR				
A1	BdE	Banco de Ecuador	Guayaquil	1911 - 1925
A2	L.H.	–	–	1925
B.5	A__ ¹	–	–	1953
B1	BdE	Banco de Ecuador	–	1913 - 1920
B2	BL/SA	–	–	–
B2.5	_SMCo	–	–	–
B3	P&Co	–	–	–
C1	Cross pattern ²	–	–	1911 - 1915
C2	ECUADOR/PRESIDENCIA/LA REPUBLICA	–	–	1911
 GUYANA				
B1	CMB	–	–	1968
 PARAGUAY				
A1	St&C[o/.]	Staudt & Co.	–	1892
B1	BPM (PMB?)	–	–	–
C1 ³	Circular punch (3.5 mm)	–	–	1893


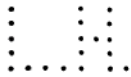

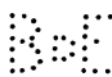
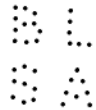
Notes:

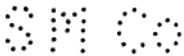


¹ Found on 1953 Postal Tax stamp.

² Apparently a single cross punch, randomly applied multiple times. Thought to be official use.


³ Punch on 10 centavos Cándido Bareiro issue of 1893. It was punched to prevent fraudulent overprinting because a stamp issued the previous year had the same design and color and had been overprinted to commemorate the Columbus discoveries.

Ecuador


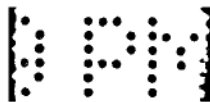

					
A1	A2		B.5	B1	B2

			
B2.5	B3		C2

Guyana

				
B1				

Paraguay

					
A1			B1		C1

PERU

No.	Design	Company	Principal Location	Dates of Authorization / Cancellation or Known Usage
A0.5	(B.A.)/bar/T. ¹	Banco Alemán Transatlántico	Lima	1917
A1	BM/AP	Banco Mercantil Americana del Perú	–	1917 - 1930
A1.5	C.H.Z.	–	–	1935
A2	D.F.C.	Duncan, Fox y Cía.	–	1917 - 1938
A3	EH	–	–	1924 - 1933
A4	G&H	Gulda & Hillman	–	1930 - 1938
A5	MC/O	–	–	1917 - 1918
A6	double cross	–	–	1917
A7	Cross (PS/NC)	Pacific Steam Navigation Co.	–	1884
A8	5	–	–	1899

Fiscal

B1	(B.A.)/bar/T.	Banco Alemán Transatlántico	Lima	–
B3 ²	(B.A.)/bar/T.	Banco Alemán Transatlántico	Lima	–
B4	BM/AP	Banco Mercantil Americana del Perú	Lima	–
B4.5	C.PLIMA	Crédito Popular de Lima	Lima	–
B5	[date]/CNB ³	Chase National Bank	New York, NY	1945 - 1950
B5.1	[date]/CNB ³	Chase National Bank	New York, NY	1949 - 1950
B5.5	D.F.C.	Duncan, Fox y Cía.	–	–
B6	D.S.C.	–	–	–
B6.5	EdEl	–	–	–
B7	I.I.	–	–	–


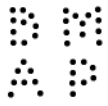
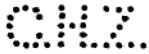

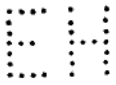
Notes:






¹ Same as pattern fiscal **B3**.

² Pattern **B2 (B.A./bar/T.)** has not been found and accordingly eliminated.



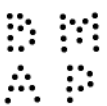
³ **CNB** (Chase National Bank) is a U.S.A. perfin. It was applied to Peru banks' bills of exchange in New York City and sometimes incidentally punched Peru revenue stamps.


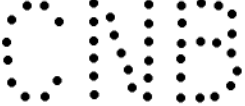
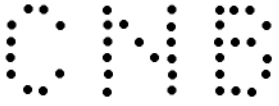

PERU


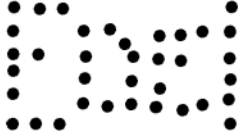

					
A0.5	A1	A1.5	A2	A3	

				
A4	A5	A6	A7	A8

Fiscals

			
B1	B3	B4	

	(date) 	(date) 	
B4.5	B5	B5.1	B5.5




			
B6	B6.5	B7	





PERU




No.	Design	Company	Principal Location	Dates of Authorization / Cancellation or Known Usage
B8	I/MAC/O	—	—	—
B9	SJ (monogram)	—	—	—
B10	O	—	—	—
B11	OO	—	—	—
B12	*	—	—	—
B13	double cross O double cross O	—	—	—
B13.5	*O*O	—	—	—
B14	3 six point stars	Banco Italiano	—	—
B15	U.D.C(o/.)L(D/.) ¹	Union Discount Co. of London	—	—
B16	Cross(PS/NC)	Pacific Steam Navigation Co.	—	1884 - 1885
B17	AdeM	—	—	—
B18	1914	—	—	—



Note: ¹ British perfin U62A applied to Peru financial instruments in London, England.

PERU FISCALS

			
B8	B9	B10	

			
B11	B12	B13	B13.5

			
B14	B15	B16	

			
B17	B18		

URUGUAY

No.	Design	Company	Principal Location	Dates of Authorization /
				Cancellation or Known Usage
A0.5	BMRP	Banco Mercantil del Río de la Plata	–	1952
A1	CI/DA ¹	Compañía Internacional de Avisos	–	1932
A2	COU/SA	Compañía Oleaginosa Uruguayo S.A.	–	1939 - 1953
A3	IHC	International Harvester Company	Montevideo	1928 - 1961
A4	St&C[o/..]	Staudt & Cía	–	1895 - 1899
A4.5	V&C	–	–	1885
A5	six point star (without hole in center)		–	1915
A5.5	strip of six point stars (with holes in center)		–	1889

Fiscals

B1	AC design monogram	–	–	–
B2	AU	–	–	–
B3	BA	–	–	–
B4	BB	–	–	–
B5	BC star	Banco Comercial	–	–
B6	B DE__	–	–	–
B7	BI	Banco Internacional	–	–
B7.3	B.I.U.	–	–	–
B8	BLCO	Banco La Caja Obrera	Montevideo	1961
B9	BLCO	Banco La Caja Obrera	Montevideo	–
B10	BM	Banco de Montevideo	Montevideo	–
B11	BMRP	Banco Mercantil del Río de la Plata	–	–
B12	BPA.U	Banco Pan de Azúcar Uruguay	Montevideo	–

Notes:

¹ See articles in *Perfins Bulletin*: “Uruguay Advertising Perfins”, Vol. 43, No. 5, page 108 (May 1990); and, “The **CI/DA** of Uruguay”, Vol. 52, No. 10, page 192 (Nov-Dec 1998).

² Some background material on these patterns can be found in Bruce Brunnell’s article “The Perfins of Uruguay” in the *Perfins Bulletin*, Vol. 63, No. 3, page 55 (May-June 2009).

³ An article published by Héctor L. Volpe is online, in Spanish, is entitled *The Perfins & Precancels of Uruguay*: <http://www.clubfilatelicodeuruguay.com/books/ArtSocios/PrecanPerfsUy.pdf>

Uruguay

A0.5	A1	A2	A3	A4	A4.5

A5	A5.5				

Fiscals

B1	B2	B3	B4		

B5	B6	B7	B7.3	B8	

B9	B10	B11	B12	

URUGUAY

FISCALS (Continued)

No.	Design	Company	Principal Location	Dates of Authorization /
				Cancellation or Known Usage
B13	BP (partial)	–	–	–
B13.5	B.R.O.U.	Banco de la República Oriental del Uruguay, Montevideo		–
B14	BSJ	Banco San José	–	1961
B15	B.T.U.	Banco Transatlántico del Uruguay	–	–
B16	__DEC	–	–	–
B17	COU/SA	Compañía Oleaginosa Uruguayo S.A., Montevideo		1942
B18	D.A.	–	–	–
B19	alphanumeric variable / DGDEID		–	1959
B20	L.E.M.Co/(Year) ¹	Liebig's Extract of Meat Company	–	
B21	PAU	–	–	1971
B22	SDEGDEA	Servicio de Garantía de Alquileres	–	
B24	U.D.C(o/.)L(D/.)	Union Discount Company of London, Ltd. (British perfin U62A)		1910
C1	starburst design ²	Postal Service cancellation punch		1920 - 1950
C2	ANULADO ³	Government usage		
C3	INUTILIZADO ⁴	Government usage		

Official Punches placed usually in pairs on official stamps which were sometimes overprinted.

- P2 tulip
- P3 cross
- P4 5 point star
- P5 arrowhead
- P6 crown
- P7 diamond





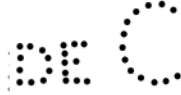
Beginning in 1901, Uruguay's official stamps were, for the most part, but not always, punched with one of six punches. From 1901 thru the 1907 overprinted "OFICIAL" issues, most were punched with the diamond punch, but a few had the crown punch. The 1910 overprints had the crown and tulip punches. Then, in 1911, Uruguay printed a regular official (*i.e.*, not overprinted) stamp and punched it with the arrowhead, star, cross, tulip and crown punches. From 1915 thru 1928 the overprints were punched with star and cross punches. Sometime after 1923 and especially with the 1927 – 1930 issues the overprinting OFICIAL ceased and official stamps were merely regular stamps that had been punched with the star and cross punches. After that, official mail carried regular postage.





Notes:




- ¹ This L.E.M.Co perfin with variable dates has been observed with years from 1879 to 1900.
- ² The starburst pattern C1 was used by the postal service and has been found on a newspaper stamp of 1924 and as a cancellation punch on an international payment coupon of 1950 that was redeemed in Uruguay.
- ³ Found on Chief of Police of Montevideo document.
- ⁴ Formerly classified as a fiscal perfin.
- ⁵ Pattern B23 was eliminated because it was found to be part of B15.

Uruguay


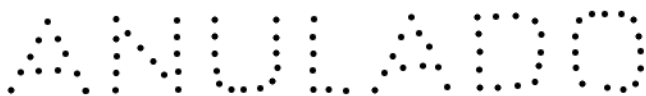
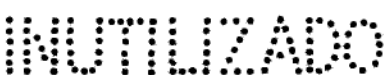
Fiscals

 Partial				 Partial	
B13	B13.5	B14	B15	B16	







		[alphanumeric variable] 		
B17	B18	B19		B20

				
B21		B22		B24

Official

		
C1	C2	C3

Official Punches - usually found punched in pairs

 Tulip	 Cross	 Star	 Arrowhead	 Crown	 Diamond
P2	P3	P4	P5	P6	P7

VENEZUELA

No.	Design	Use	Known Usage
B1	AM	Used on <i>Instrucción</i> revenue stamps	1911 - 1914
B2	I	Used on <i>Instrucción</i> revenue stamps	1914
B3	H.&C.	Used on <i>Instrucción</i> revenue stamps	1914
B4	DUPLICADO	Used on <i>Instrucción</i> revenue stamps on duplicate documents	–
C1	GN/1910	Punch used on <i>Instrucción</i> and postage stamps for official use	1910 – 1914
C2	GN	Punch used on <i>Instrucción</i> (1914) & postage stamps (1915-1923).	1914 - 1923
C3	G.N	<i>Gobierno Nacional</i> , on postage stamps for official use.	1915 - 1941

Punches:

P1	V	Used on <i>Instrucción</i> revenue stamps
P2	3mm circle	Used on <i>Instrucción</i> revenue stamps
P3	5mm circle	
P4	blunt arrowhead	Used on postage stamps, with possible revenue usage
P5	oblong (1x4mm)	Used on <i>Instrucción</i> revenue stamps
P6	six point star ¹	
P7	00	
P8	oval (2x4mm)	
P9	arrowhead	
P10	trefoil	
P11	axe	
P12	heart	
P13	cross	
P14	zero	
P15	square	

Note:

¹ It is unknown whether this is two punches or one.

Venezuela

Am	i	H&C	REPLICAR		
B1	B2	B3	B4		

GN 1910	GN	GN			
C1	C2	C3			

Cancellation punches

v	●	●	▼	—	●●●●●
P1	P2	P3	P4	P5	P6

OO	●	▼	●	✕	♥
P7	P8	P9	P10	P11	P12

+	●	■			
P13	P14	P15			

APPENDIX A

Catalog Numbering Changes

Being aware of the user’s desire to not have to reorganize a collection just because a new catalog is issued, the editor has tried to retain most of the old catalog numbering. However, changes were made to numbering due to existing errors, changes of classification or the reorganization of catalog sections. Uruguay was way out of whack in the alphabetical listings and was redone entirely. Most deletions and reasons therefore are noted in the footnotes.

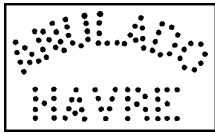
Argentina’s renumbering was due to a recent discovery that eleven patterns were the result of die variations on two multi-headed dies: one of three heads and one of eight heads. The explanation of the numbering system on page 4 states a lowercase letter after the number indicates a die variation.

COUNTRY	2020 Number ID	2023 Number ID
Argentina	A16	A16b
Argentina	A17	A16a
Argentina	A18	A16c
Argentina	A19	A19f
Argentina	A20	A19g
Argentina	A20.2	A19h
Argentina	A20.4	A19b
Argentina	A20.6	A19c
Argentina	A20.8	A19d
Argentina	A21	A19e
Brazil	A4a	A3
Brazil	A4b	A4
Brazil	B2(a)	B2
Brazil	B2(b)	B2.2
Brazil	B2(c)	B2.4
Chile	B123	B124
Chile	B124	B123
Chile	B161.3	B160
Dominican Republic	B7	C1
Jamaica	B2	A3
Nicaragua	B1	C1
Nicaragua	C1	B1
Trinidad	A1.5	C1
Uruguay	B1	B5
Uruguay	B2	B18
Uruguay	B3	B20
Uruguay	B4	B1
Uruguay	B5	B2

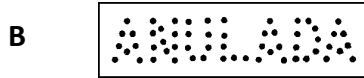
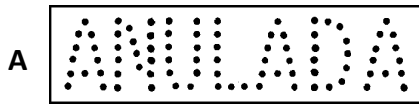
COUNTRY	2020 Number ID	2023 Number ID
Uruguay	B6	B3
Uruguay	B7	B4
Uruguay	B8	B7
Uruguay	B9	B11
Uruguay	B12	B21
Uruguay	B13	B23
Uruguay	B14	B12
Uruguay	B15	B10
Uruguay	B16	B13
Uruguay	B17	B22
Uruguay	B18	B14
Uruguay	B19	B15
Uruguay	B20	B9
Uruguay	B21	B6
Uruguay	B22	B16
Uruguay	B23	B9
Uruguay	B23.5	B19
Uruguay	B24	C3
Uruguay	B25	B24
Uruguay	B26	B22
Uruguay	B19	B15
Uruguay	B20	B9
Uruguay	B21	B6
Uruguay	B22	B16
Uruguay	B23	B9
Uruguay	B23.5	B19
Uruguay	B24	C3

APPENDIX B

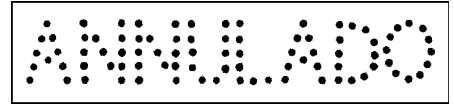
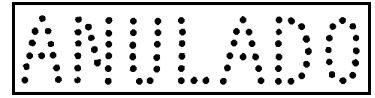
Cancellation Punches



ANULADO/HAVRE - Peru



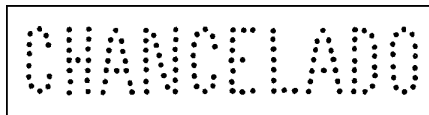
ANULADA (*Annulled*) - Colombia



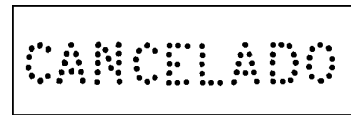
ANNULADO (*Canceled*) - Chile



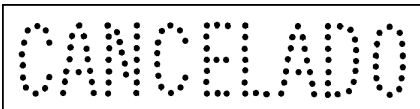
CANCELADO - (*Canceled*)
Dominican Republic



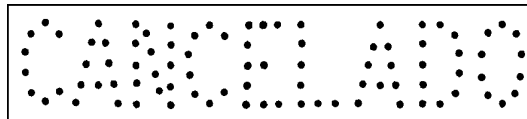
CHANCELADO (*Canceled*) - Argentina



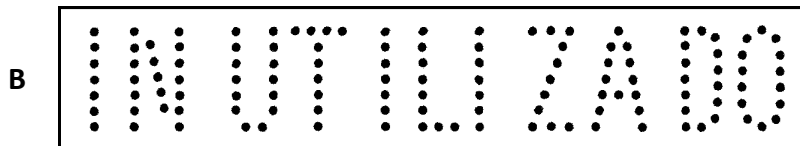
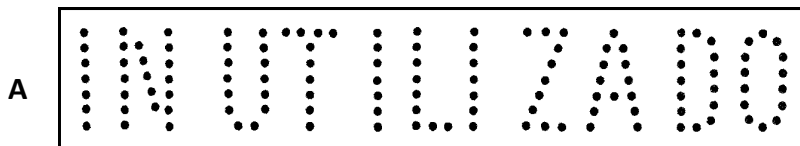
CANCELADO (*Canceled*) - Bolivia



CANCELADO (*Canceled*) - Chile

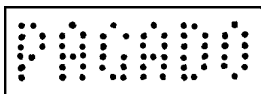


CANCELADO (*Canceled*) - Nicaragua

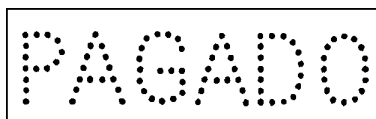


INUTILIZADO (*Disabled or useless*) - 2 versions - Argentina

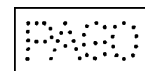
Version A (Catalog C9) is 99 mm in width, whereas Version B (Catalog C8) is 97 mm; the difference being a slight shift in the letters "ILIZADO" and becoming most pronounced with the "DO" at the end.



PAGADO (*Paid*) - Dominican Republic






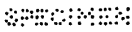
PAGADO (*Paid*) - Chile

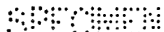



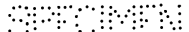


PAGO (*Payment*) - Argentina

APPENDIX C

British Colonial Perforated Specimens

			
Bradbury Wilkinson & Co. - Post 1928	Thomas de la Rue Post 1928	Thomas de la Rue Post 1928	Harrison & Sons post 1928
1	2	3	4

				
Perkins, Bacon & Co. pre-1928	Perkins, Bacon & Co. post 1928	Waterlow & Sons Co. pre-1928	Waterlow & Sons Co. post 1928	Receiver General's Office Georgetown, British Guiana Ca. 1876 - 1882
5	6	7	8	9

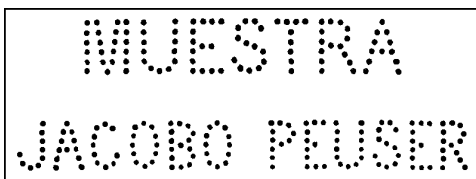
Country	Specimen number from above								
	1	2	3	4	5	6	7	8	9
Antigua	P	P	P					P	
Bahamas	P	P	P					P	
Barbados		P/J	P/J					P	
Bermuda	P	P	P					P	
British Guiana		P/J	P/J				P	P	P/S
British Honduras	P	P/B	P/B						
British Virgin Islands	P	P	P	P				P	
Cayman Islands	P	P	P					P	
Dominica	P	P	P					P	
Grenada	P	P	P					P	
Falkland Islands	P	P	P			P			
Falkland Islands dependency	P	P	P						
Jamaica	P	P	P					P	
Leeward Islands		P	P					P	
Montserrat		P	P					P	
St. Kitts – Nevis		P	P					P	
St. Lucia	P	P/J	P/J					P	
St. Vincent	P	P	P					P	
Trinidad		J	J						
Trinidad and Tobago	P	P/J	P/J						
Turks and Caicos		P	P					P	

Key to perfined stamps:

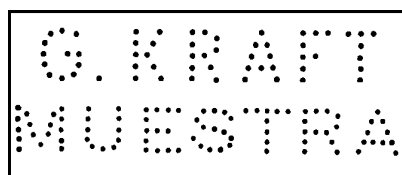
P = Postal issue J = Postage Due B = Semi-Postal S = Stationery

APPENDIX D

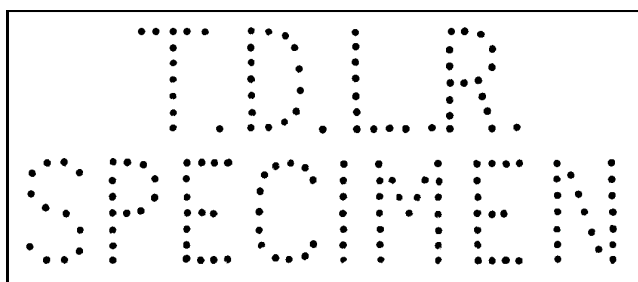
Central & South American Perforated Specimens



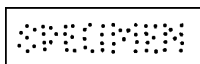
ARGENTINA
MUESTRA / JACOBO PEUSER
 Many provincial stamps



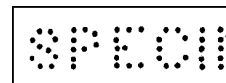
BOLIVIA
G. KRAFT / MUESTRA
 1938 Postal Issues



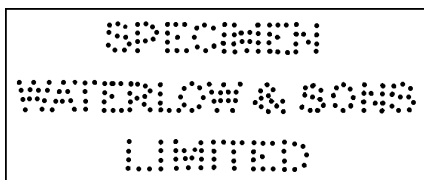
COSTA RICA
T.D.L.R. / SPECIMEN
 Thomas de la Rue & Co., Ltd., London
 Fiscal Issues



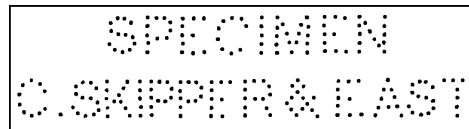
CHILE
SPECIMEN
 1912 - 1936 Postal & Airmail Issues



HAITI
SPECIMEN
 1898 Coat of Arms Issue



PANAMA
SPECIMEN / WATERLOW & SONS/ LIMITED
 Found on 1924 postal card.



PERU
SPECIMEN / C.SKIPPER & EAST
 1929-1936 Postal & Airmail Issues

SPECIMEN COLUMBIAN BANK NOTE CO CHICAGO

Perforated on the fiscal stamps of **Ecuador**, **Guatemala**, **Panama** and **Peru** plus the postal and airmail stamps of **El Salvador**.

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