the first stamp issue



of

Costa Rica

American Philatelic Society

Certificate of Award

Presented to

R. L. PIEHL

for

FIRST STAMP ISSUE OF COSTA RICA

(GRAND AWARD WINNER AT COALPEX -1967)

Place Walnut Creek, Cal. *Date* October 7-8, 1967

AMERICAN PHILATELIC SOCIETY

Edward L. Caldwell
President

Joseph M. Clary
Secretary

SERIES OF 1863

Genuine plate proofs of this issue are found on an astonishing variety of types of paper. The lightest weight paper, shown below, is almost as light as tissue paper. The heaviest weight is not too different from what we use today for the production of post cards. The reason for the many varieties of paper has never been adequately explained.

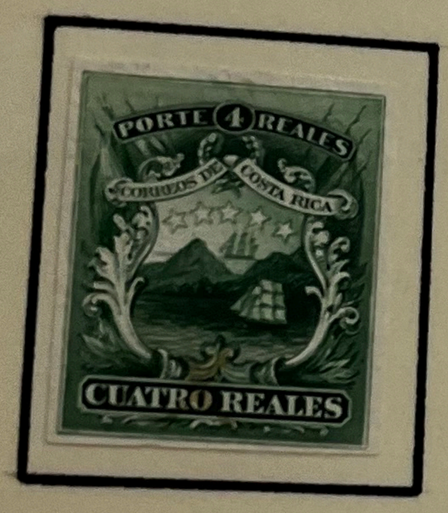




Plate proofs are also found overprinted "SPECIMEN". The ½r value has been so overprinted in both yellow and red. The 2r value can be found with the oblique overprint in black, and with a red overprint in either vertical or oblique positions.



SERIES OF 1863

The first Costa Rican postage stamps were authorized by the government's Decree No. 2, dated August 18, 1862. ½ and 2 Reales values were printed by the American Bank Note Company in sheets of 100. It is believed that they were first placed in use in March, 1863. Total usage of these stamps consisted of 1,973,000 of the ½r value (Plate No. 1) and 355,000 of the 2r value.





The 4r and 1P values were released several months later, probably in December, 1863. Printings of these two values were relatively small, the total number of copies placed in circulation being only 42,000 and 24,500 respectively. Only a fraction of them were postally used; today a used copy is more difficult to obtain than an unused one.





SERIES OF 1863

Plate proofs of the 1863 issue are known to exist, both in the actually issued colors, and in other colors. These are invariably imperforate. Perforated copies of the 2r value, in five different colors, are also known, having been produced as color essays.

Plate Proofs on India Paper, in Actually Issued Colors

($\frac{1}{2}$r Value is from Plate No. 1)







Plate Proofs, Printed on a Similar but Lighter Paper

($\frac{1}{2}$r Value is from Plate No. 2)





SERIES OF 1863

After 12 years of use and the printing of 3,000,000 impressions, the plate for the ½r value required replacement, and a second plate was prepared. The stamps printed from the new plate (Plate No. 2) were first placed in use about September, 1875. During the life of Plate No. 2, a total of 2,750,000 impressions were printed, of which 1,082,000 were actually placed in circulation. Stamps from this plate are easily identified by the absence of shading in many areas of the design, and by their generally washed-out appearance.



Detailed examination of the 1863 issue has shown several identifiable plate positions to exist on Plate No. 1 of the ½r value. Stamp No. 87 shows a small dot in the center of the second star. Stamp No. 89 has a similar dot in the center of the third star.

Stamp #87



Stamp #89



OF 1863

Plate proofs of the 1863 issue may also be found printed on a heavy card stock. The paper used for the printing of proofs is carefully selected to accept a perfect impression and show the finest details of the design. Since the plates are new and unworn, the proofs show the beauty of the stamp design to a degree that is never attained in the printing of the stamp itself.



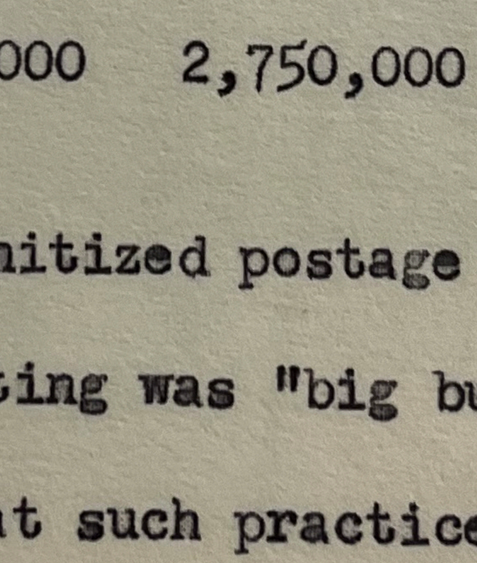


HISTORICAL

For a period of 20 years, from 1863 to 1883, stamps of this first series fulfilled all of the postal needs of Costa Rica. A detailed summary of the total printings and their ultimate disposition is given below.

Value:	½ Real Plate 1	½ Real Plate 2	2 Reales	4 Reales	1 Peso
Quantity used without surcharge	1,973,000	1,082,000	355,000	42,000	24,500
Quantity used with 1881-82 surcharges	23,000	45,000	9,100	4,510	-
Sold to Ross without surcharge	1,000,000	1,615,000	385,000	23,000	10,500
Sold to Ross with 1881-82 surcharges	4,000	8,000	900	490	-
Total printing	3,000,000	2,750,000	750,000	70,000	35,000

The purchase of over 3 million demonitized postage stamps by a philatelic speculat
s clear evidence that stamp collecting was "big business", even in 1883. It was r
ecognized at the time, however, that such practices damage the philatelic reputat
f a country, and are therefore not in a nation's best interests.



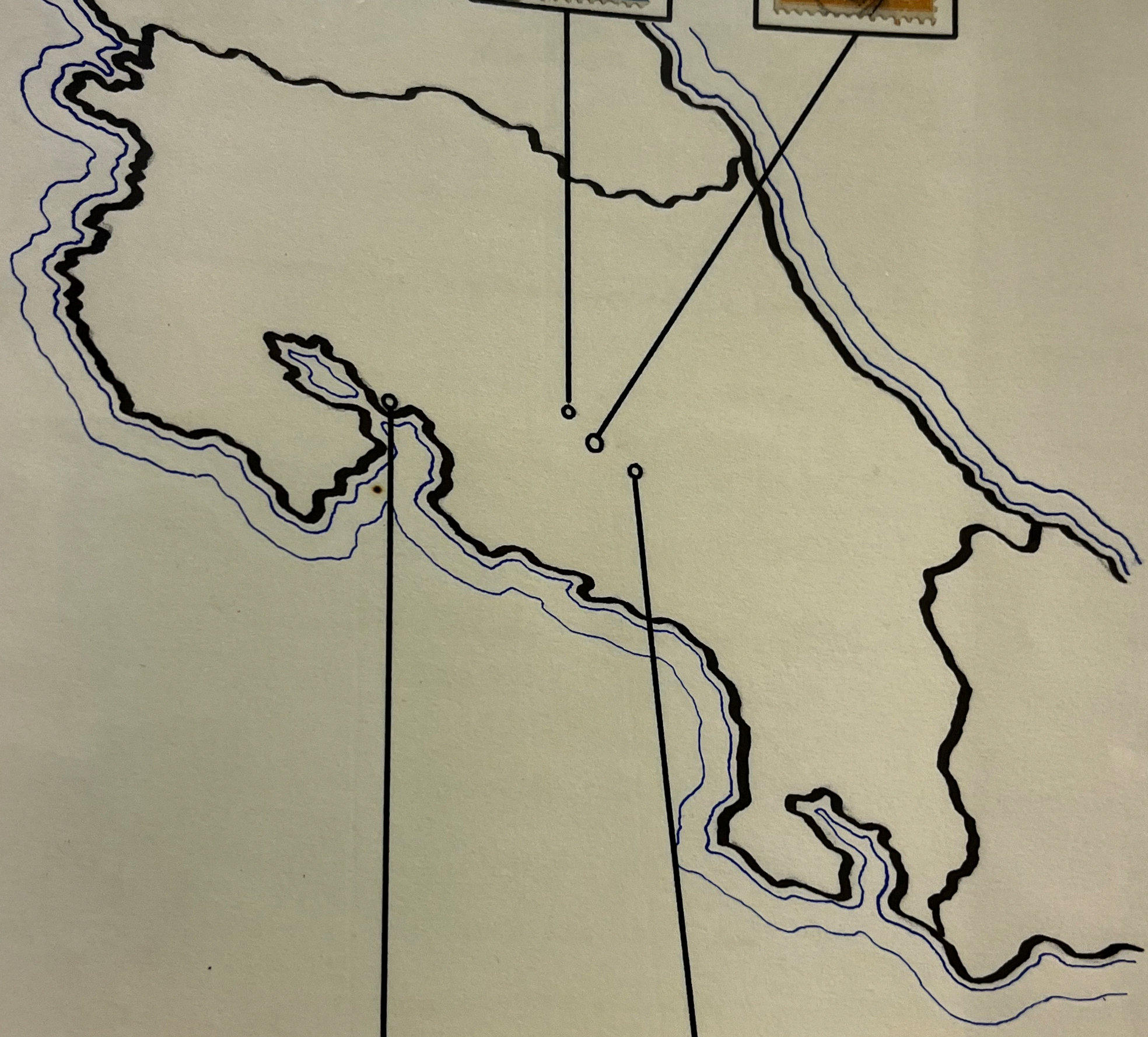
½ real, Plate 1, Position #96
showing damage to the plate.

EARLY TOWN CANCELS











PUNTARENAS



CARTAGO

SERIES OF 1863

EARLY DATED CANCELLATIONS



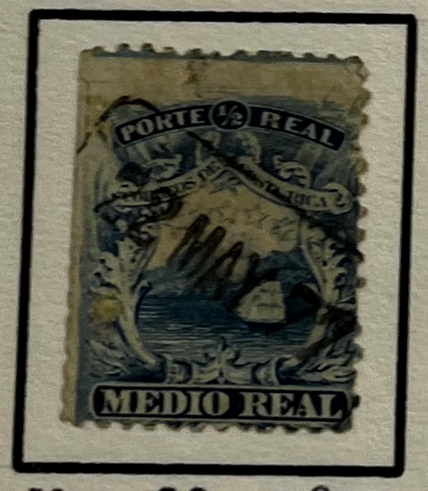
June 29, 1873



July 7, 1873



Jan. ?, 1875



May 22, 1877



Apr. 13, 1879

OTHER TYPES OF EARLY CANCELLATIONS





1863

Rica's series of 1863 received early attention from the stamp forgers. Three
nt forgeries of this series are known. In two of the three, the forgers have
n identified. However, the earliest and best-known forgeries are those pro-
the Spiro brothers of Hamburg, Germany some time between 1864 and 1879.

eries of this issue are readily identified by the fact that they are litho-
ather than engraved. The Saenz Catalog indicates that the Spiro forgeries
uced in perforation 12½; no mention is made of their existing imperforate.



orgeries (shown above) can be readily identified by two distinguishing
es. The center (third) star contains six rather than five points. Also,
over the word "CORREOS" is badly distorted, giving the general impres-
a snake rising from behind the scroll.

Genuine



Forgery



1881-82 SURCHARGES

cts

ue to the need for stamps of other denominations, surplus quantities of the ½r
lue of 1863 were surcharged, beginning in 1881. The first surcharges of this
eries were the 2¢ and 5¢ values. All known copies of the 5¢ were printed on ½r
amps of Plate 2. The 2¢ surcharges are found on stamps from both Plates 1 and 2.

2¢ (Plate 1)



2¢ (Plate 2)



5¢ (Plate 2)



882, the 1¢ denomination was created by surcharging copies of the ½r stamp.
basic variations of this surcharge exist, the difference being in the letters
" which in one case are erect, and in the other case are slanted to the right.
lanted overprint is found only on Plate 1 stamps. The erect overprint exists
amps from both plates.

Plate 1



Plate 1



Plate 2



Also in 1882, a set of three stamps was prepared by overprinting the 1863 series with both a surcharge to indicate a new value, and the letters "U.P.U." in honor of the Universal Postal Union. The 5¢ surcharge was printed on ½r stamps from Plate 1. (This same surcharge on Plate 2 stamps clearly indicates a forgery.) The 10¢ and 20¢ values utilized, respectively, the 2r and 4r stamps of the 1863 series.







Varieties exist in both the 5¢ and 10¢ surcharges. While the majority of the stamps were overprinted in full sheets, some were individually overprinted using a different printing plate. The major identifying feature of such stamps is the enlarged period following the last letter of "U.P.U." in the overprint.





Sales of these stamps printed were as follows:

10¢ on 2r: 9,100 copies

20¢ on 4r: 4,510 copies

5¢ on ½r: unknown (probably about 5,000 copies)

1881-82 **10 cts. U.P.U.** SURCHARGES

COUNTERFEIT OVERPRINTS

Due to their high price and comparative rarity, counterfeits of these issues are rather common. Cancellations have also been counterfeited, since clear, readable cancels are quite rare. The stamps shown below are genuine stamps of the 1863 series, to which have been added fake surcharges in an attempt to reproduce the more expensive issues of 1881-82.











SURCHARGES

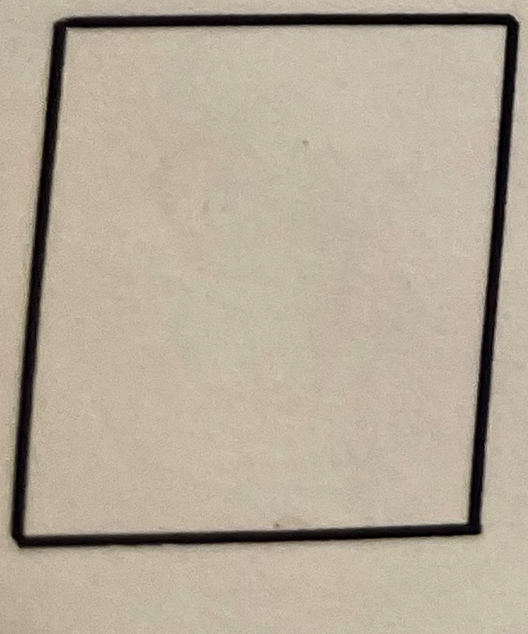
In 1883, unsold remainders of the first issue were purchased by James Ross. The purchase price was considerably below face value, the stamps having previously been demonitized by the government. Quantities purchased by Ross were as follows:

½r (Plate 1):	1,000,000
½r (Plate 2):	1,615,000
2r:	385,000
4r:	23,000
1P:	10,500

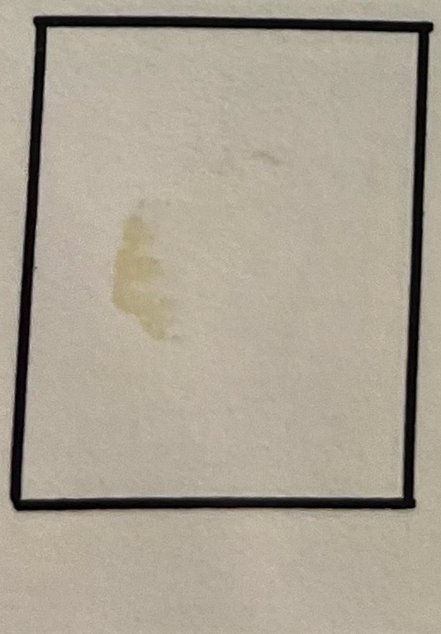
To these stamps, Ross applied a variety of surcharges to indicate new stamp values. While these surcharged stamps had absolutely no legal status, they cannot be regarded as forgeries, since they did not attempt to duplicate any existing stamp. The obvious attempt, however, was to create stamps that superficially resembled the 1881-82 overprints, and to sell them to collectors.

In addition to applying fraudulant surcharges, certain of the purchased stamps were overprinted "OFICIAL". These stamps obviously had no actual official status with the Costa Rican government.

Several typical examples of these fraudulant overprints are shown below.









THE ROSS SURCHARGES

Most common of the Ross surcharges are the ones shown below. The stamps were surcharged in full sheets of 100 stamps, the printing plate being arranged so as to produce six different surcharges on the same sheet.

A study of these stamps has shown that Ross' printing plate was arranged as follows:

A A A A A A A A A A
A A A A A A A A A A
B B B B B B B B B B
C C C C C C C C C C
D D D D D D D D D D
D D D D D D D D D D
E E E E E E E E E E
F F F F F F F F F F
F F F F F F F F F F
F F F F F F F F F F

Type A



Type B



Type C



Type D



Type E



Type F



ROSS SURCHARGES

Other types of surcharges produced by Ross include the 10¢ on 2 reales, and the 20¢ on 4 reales. Each of these has been found in four different styles of type, the same styles having been used for both the 10¢ and the 20¢ surcharges.



Type H

Type I

Type J

Type K



THE ROSS SURCHARGES

The "OFFICIAL" overprints created by Ross can be found on the ½ real, 2 reales, 4 reales, and 1 peso values. Quantities produced are unknown. In addition to the normal stamps, two varieties have been identified. Stamps can be found with broken "A", or with the period displaced to the right.

Normal Surcharges







Broken A

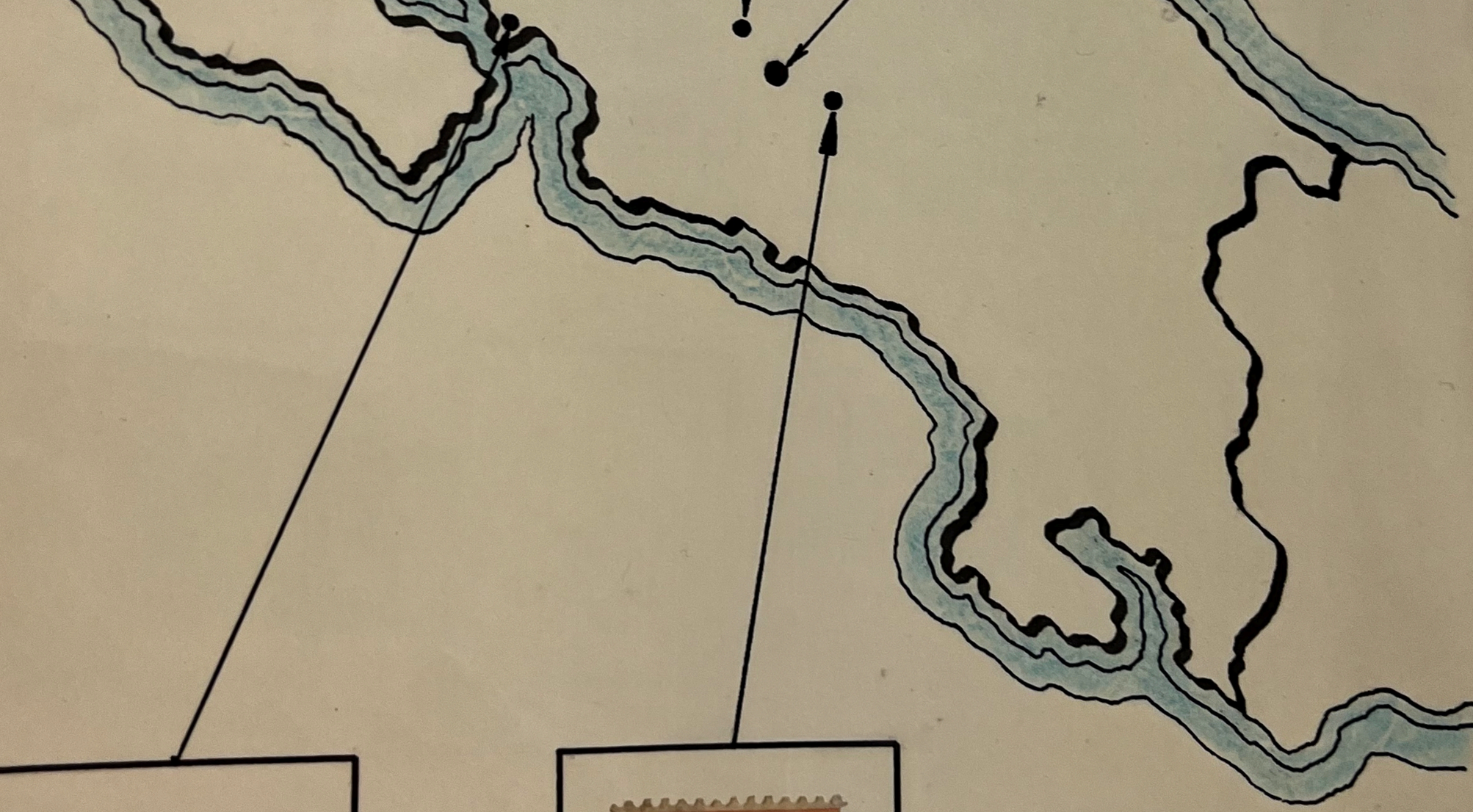


Period Displaced

ALAJUELA

SAN JOSE





PUNTARENAS



CARTAGO

The Series of 1863

EARLY DATED CANCELLATIONS

JULY 7, 1873

JAN. ?, 1875

MAY 22, 1877

APR. 13, 1879



JUNE 29, 1873

SEPT. 25, 1877

OTHER TYPES OF EARLY CANCELLATIONS



SERIES OF 1883

A new series of definitives, the first to be authorized since Costa Rica joined the Universal Postal Union, was released in 1883. Circulation was authorized by "Acuerdo No. 17", dated January 13. Printing was done by the American Bank Note Company, the following quantities being produced:

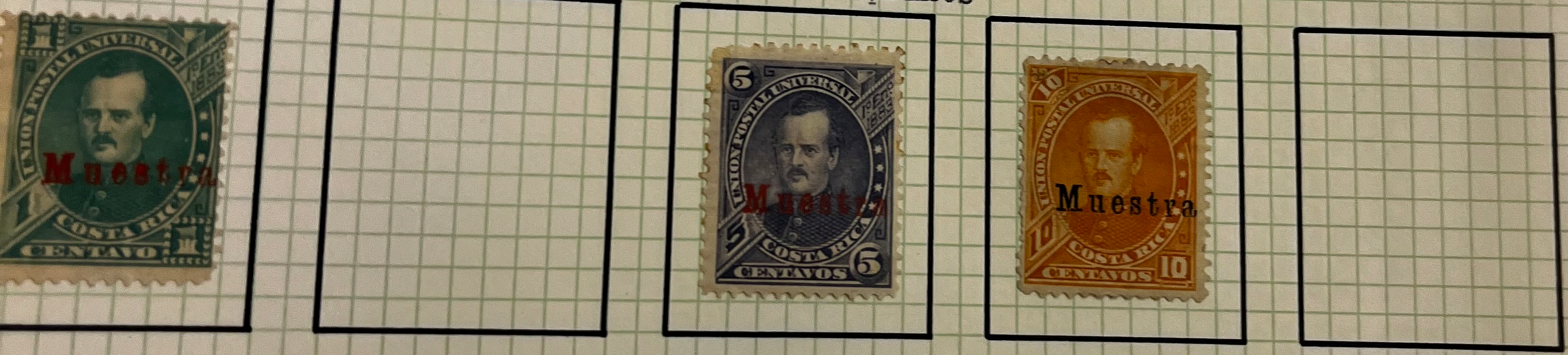
1¢ - 500,000
2¢ - 500,000
5¢ -1,000,000
10¢ - 200,000
40¢ - 100,000

The 1¢ and 2¢ were actually produced in two different printings. The initial printing in November, 1882 consisted of 200,000 of each value. A second printing of 300,000 copies each was done in November, 1884.

Regular Issues



Specimen Overprints

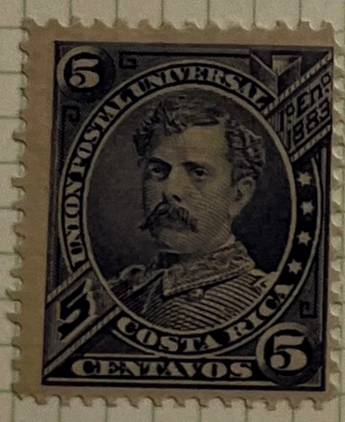


SERIES OF 1887

Authorities seem to disagree on the date of issue of this series. The Scott Catalog indicates an 1887 date. The Saenz Catalog shows that circulation was not authorized until October 23, 1888.

This set is identical in design to the series of 1883, except that the picture of President Bernardo Soto Alfaro replaces that of General Prospero Fernandez. Printing was again done by the American Bank Note Company.

The initial printing, reportedly done in September, 1888, consisted of 700,000 of the 5¢ value and 300,000 of the 10¢. An additional 100,000 of the 5¢ stamps were printed in February, 1889.



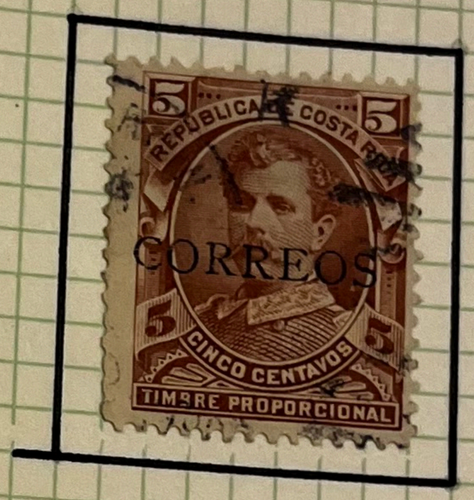


OVERPRINTED REVENUE STAMPS OF 1889

Two different designs of revenue stamps were validated for postal use in 1889 by overprinting them with the word "Correos". On each value, two different printing plates were used to apply the overprint. One of these plates was made to accomodate 50 stamps (5 rows of 10), and the second plate printed only 25 stamps (5 rows of 5 stamps).

Plate 1 contains no major varieties. Plate 2 contains two errors. On stamp #1, the "C" in Correos is missing. On stamp #18, the first "O" is printed in lower case.







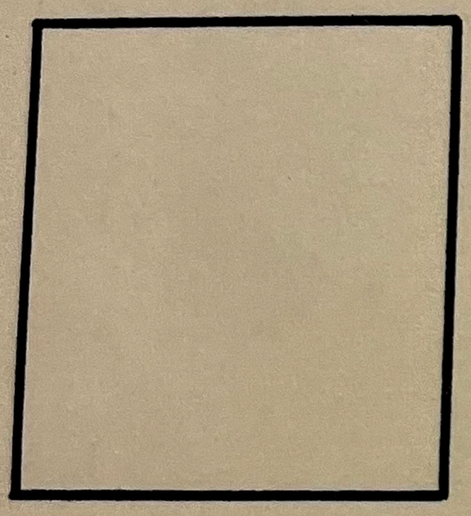


Series of 1889

Government Decrees No. 64 and 73, dated September 14 and October 8, 1889, authorized the issuing of a series of 10 postage stamps in denominations from 1 cent to 10 pesos. Pictured on these stamps is President Soto Alfaro. Printing of the series was done by Waterlow & Sons, Ltd. of London.

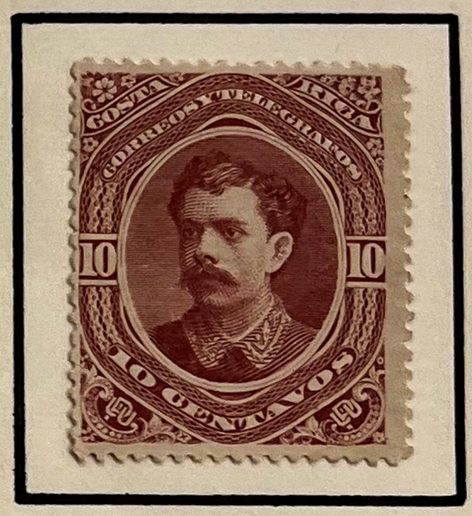
In addition to the basic series of 10 stamps, a number of variations are known to exist. Both the 1P and 2P values are found in two slightly different colors. Perforation varieties are also known. The Scott Catalog as well as the Saenz specialized catalog indicate that this series was issued in perforation 15, but that many of the values also exist in perforation 14. Not reported in these catalogs is the fact that perforation 14½ copies also exist, at least in a few values.

Perf. 15















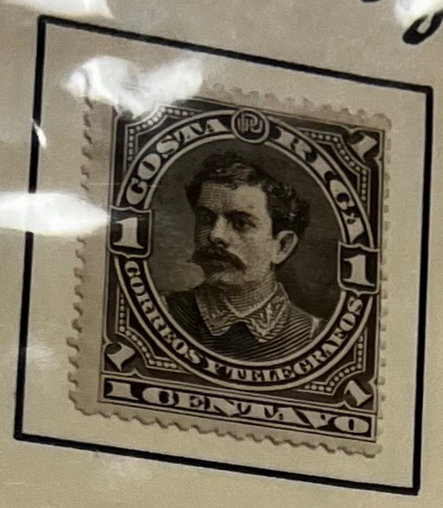


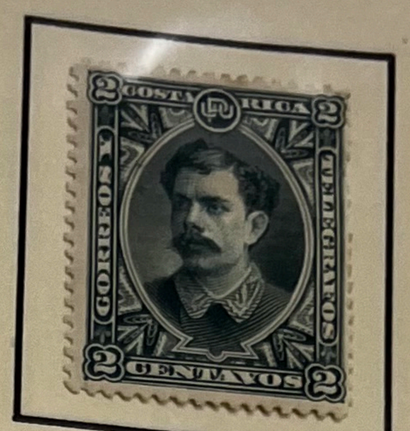




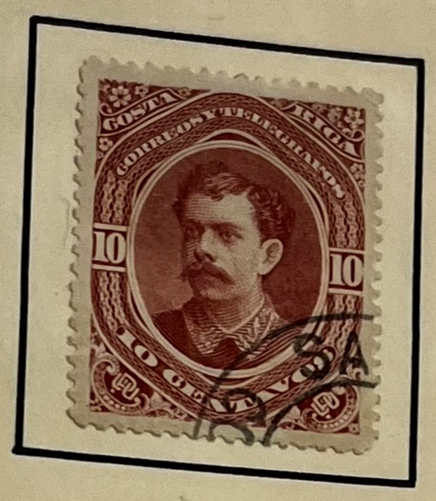
Series of 1883

Perf. 14

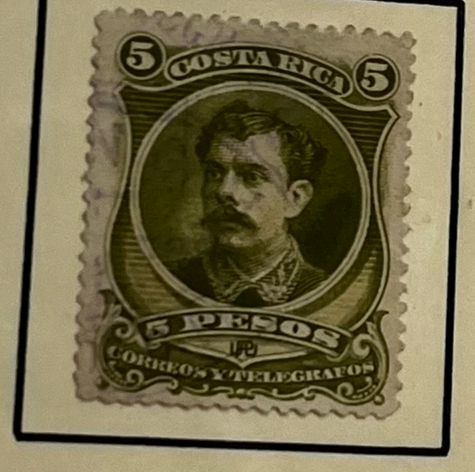




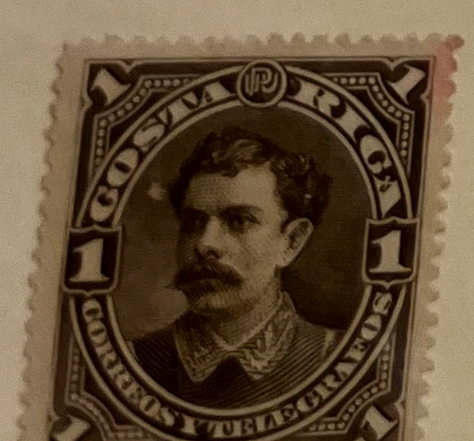


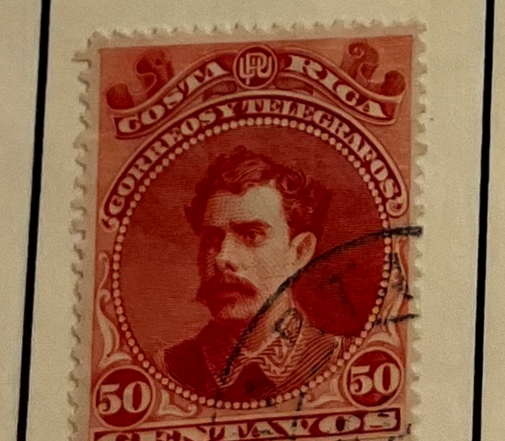


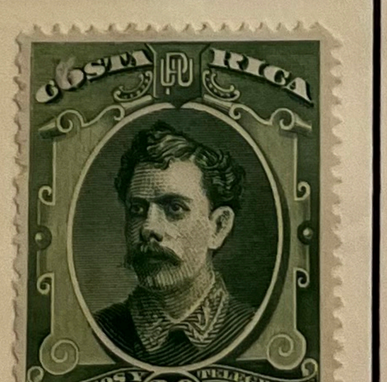




Perf. 14½

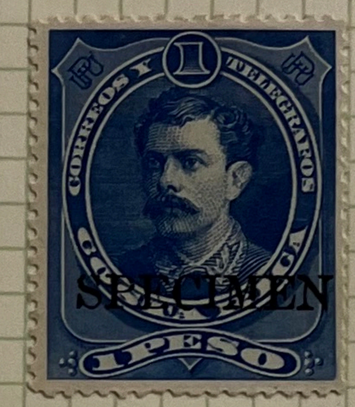








Series of 1889 ~
Specimen Overprints



Series of 1892

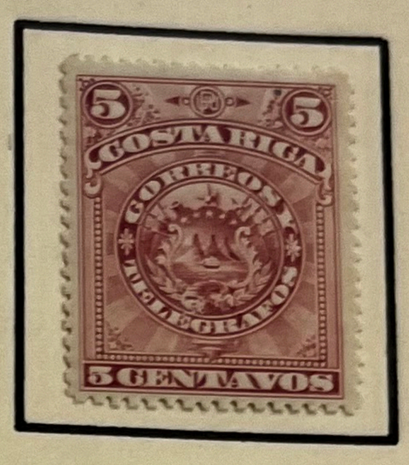
On April 23, 1892, a new stamp issue was authorized to replace the series of 1889. Printing of the stamps was again don by Waterlow & Sons, Ltd. of London.

Among the 10 basic stamps in the series, both color and perforation varieties are known. The 5¢, 2P, and 10P each exist in two colors. Also, three perforations were used (although all values do not exist in all perforations).

Perf. - 14





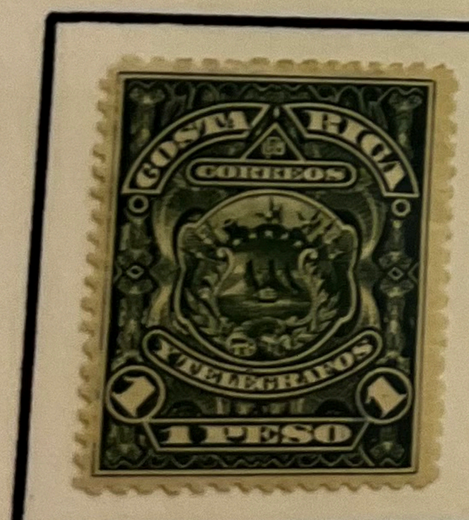




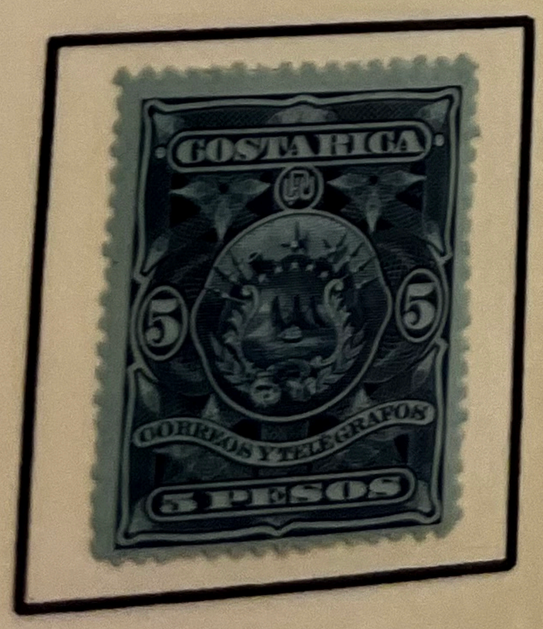












Series of 1892

Perf. 14½







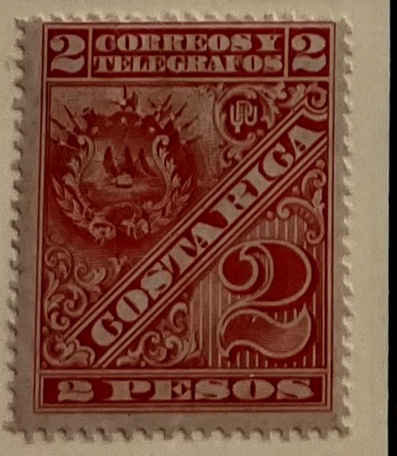








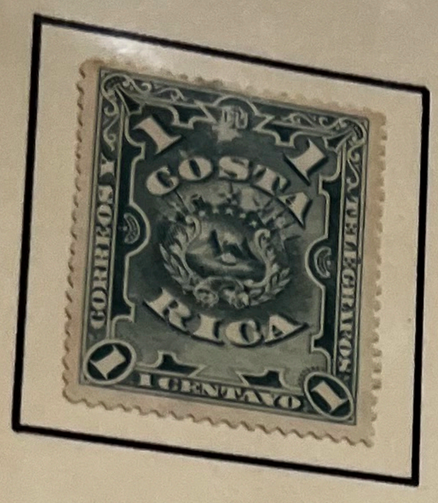
14½ x 15



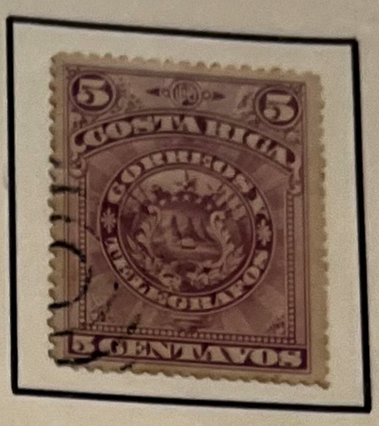


Series of 1892

Perf. 15







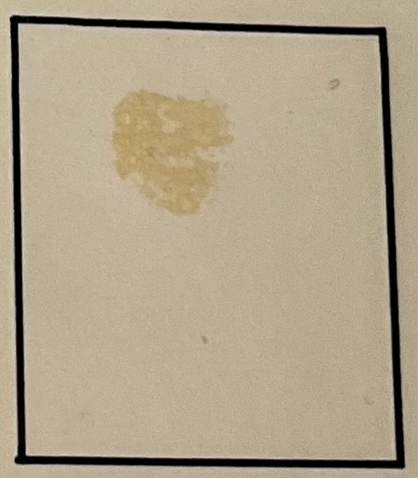






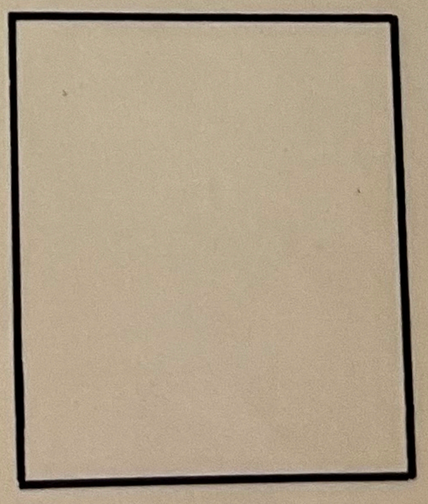






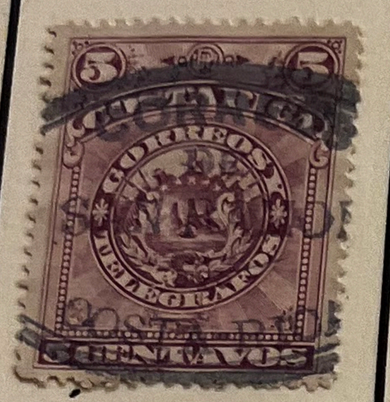






Early Town Cancellations

SAN RAMON

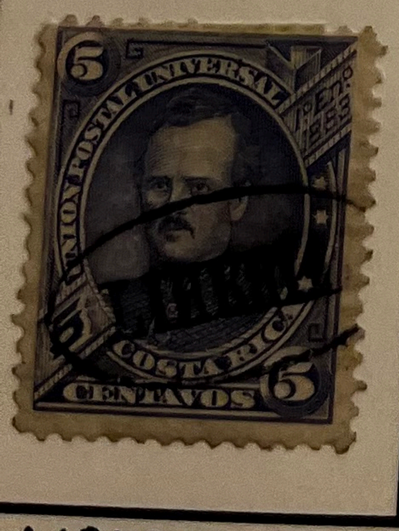


GRECIA



ALAJUELA

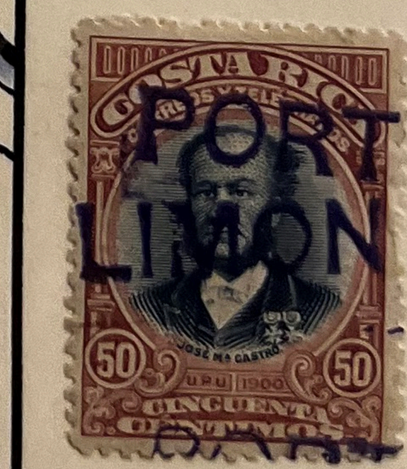




LIBERIA



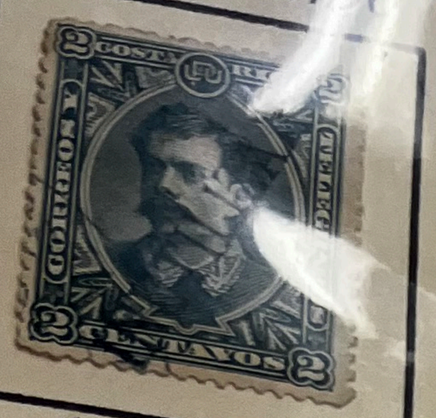
LAS CANAS



LIMON

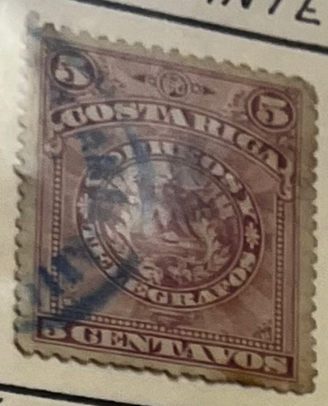
Special Cancellations

"INUTILIZA



(VOID)

"AMBULANTE"



(RAILROAD)

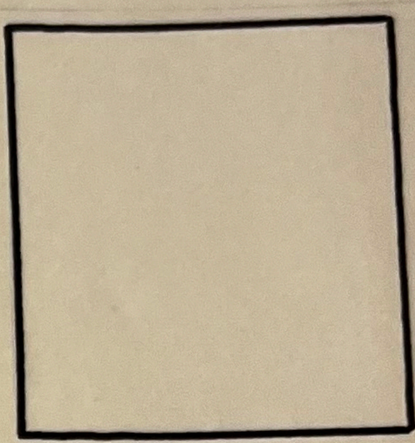


STAR CANCEL

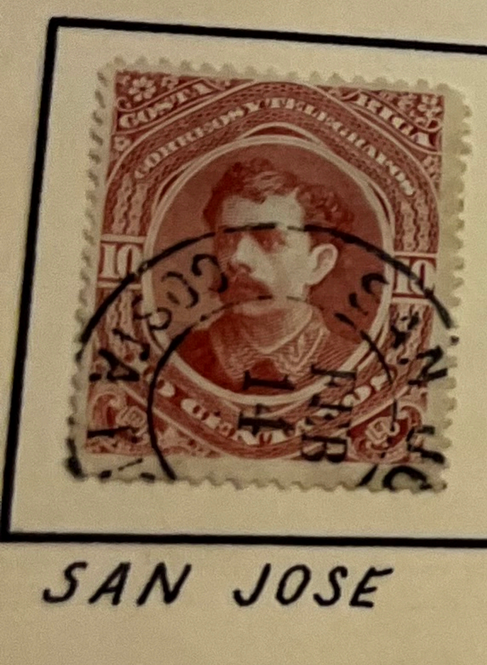








Early Town Cancellations



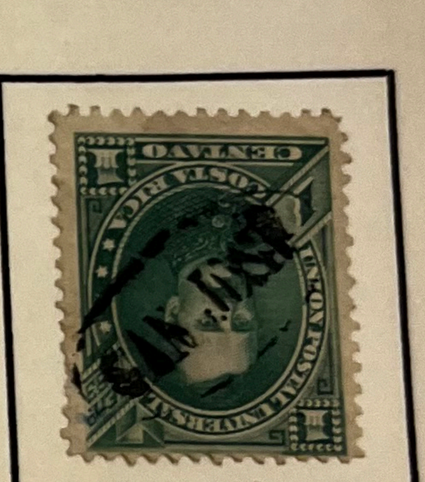
SAN JOSE



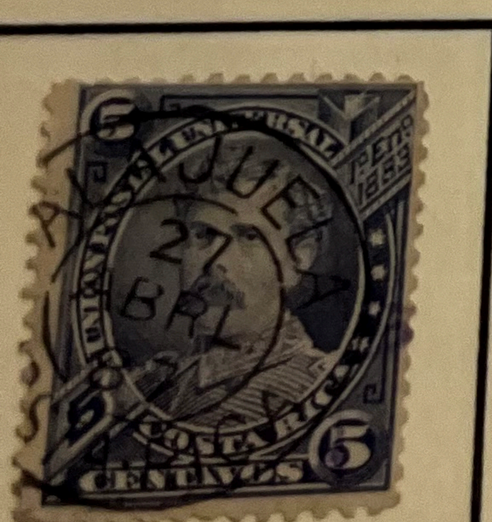
LIBERIA



LIBERIA



SAN JOSE

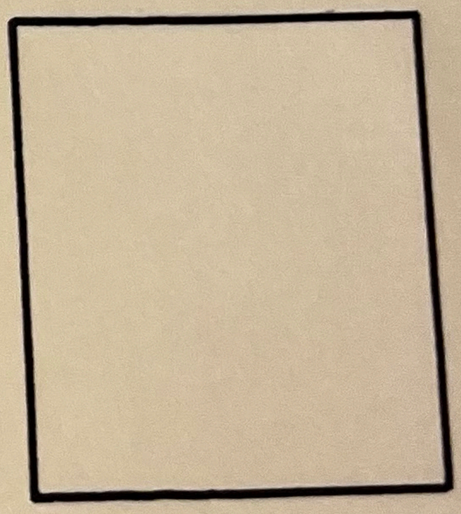


ALAJUELA



SANTO DOMINGO

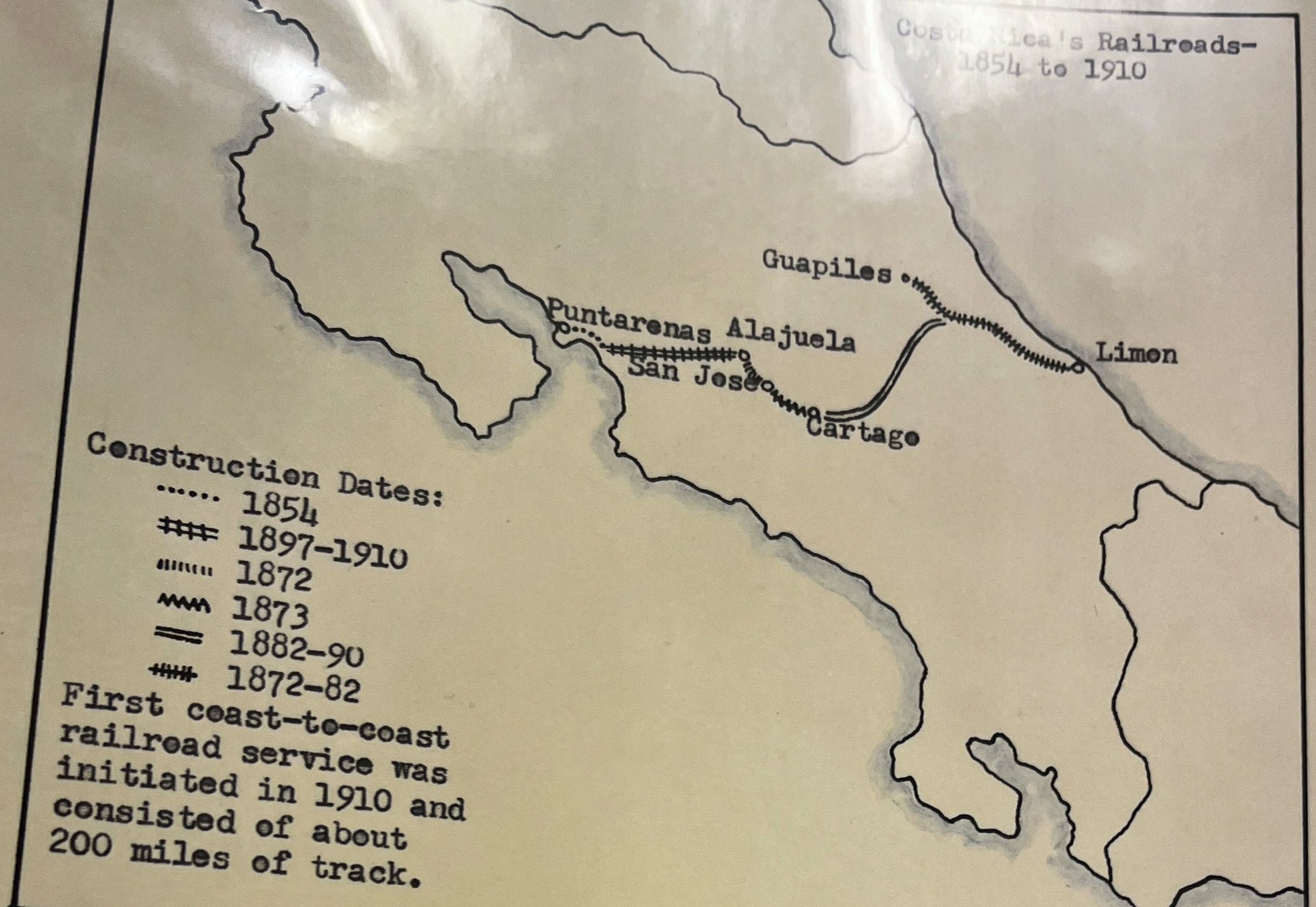




Series of 1892

10¢ Perf. 14 on Cover to San Francisco

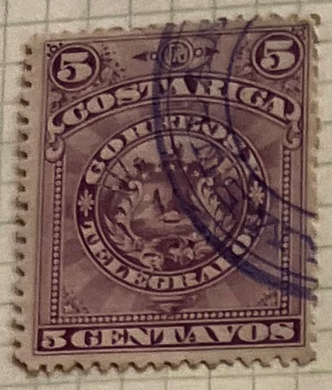




The "Ambulante" cancellations of Costa Rica are equivalent to the Railway Post Office cancellations of the United States. The first of these was authorized in 1885. In about 1900, the government began introducing ambulante cancellations of types similar to those used in cities and towns, and by 1910 the last of the distinctive and easily-identified varieties had been eliminated. The ambulante cancellation shown below appears of the 5¢ stamp which paid the regular letter rate during the period 1892-1901.



EARLY RAILROAD CANCELLATIONS



"AMBULANTE" CANCEL. LETTERS WITH SERIF. DOUBLE OUTER CIRCLE, SINGLE INNER CIRCLE. DATE OF USE WAS SOME TIME BETWEEN 1892 AND 1903, AS DETERMINED FROM STAMP USAGE.



"AMBULANTE No. 6". DATE APPEARS TO BE NOV. 22, 1923.



"RAMAL" (BRANCH LINE) CANCEL. DATE ESTIMATED 1907-1914 FROM STAMP USAGE. "RAMAL" CANCELLATIONS ARE REPORTED AS COMMON ON SCOTT #62.



"AMBULANTE PAC__" CANCEL. STAMP IN USE FROM 1901 TO 1914. DATE OF CANCELLATION MUST BE BETWEEN MARCH 27, 1901 AND MARCH 27, 1909. DATED RAILROAD CANCELS WERE INTRODUCED ABOUT 1900, AND WERE USED EXCLUSIVELY AFTER 1910.

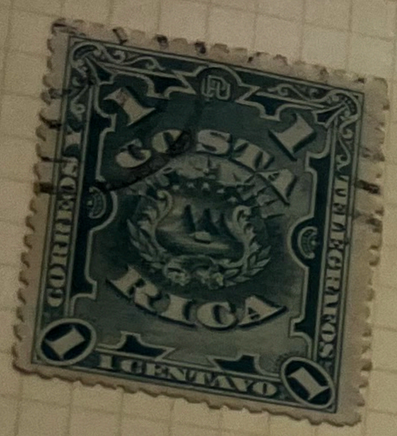


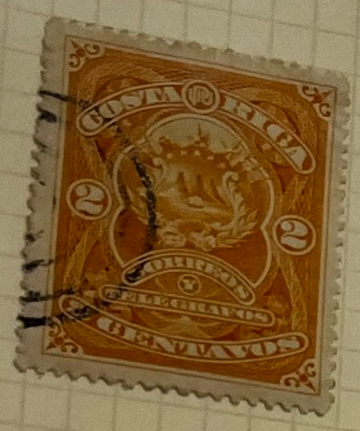
"AMBULANTE" IN STRAIGHT LINE. "__MON" IS PROBABLY "LIMON". DATE ESTIMATED AS 1889-1893 FROM PERIOD OF STAMP USAGE.

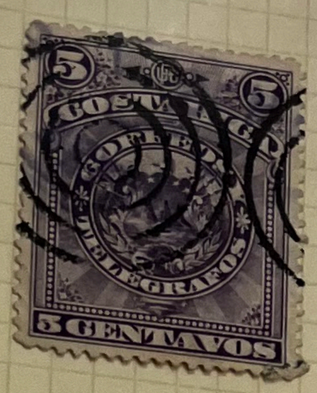
TELEGRAPH CANCELLATIONS

The target cancellations seen so often on the early issues of Costa Rica indicate that the stamps were used not for postal purposes, but as telegraph stamps.

Telegraph Cancellations on the Issue of 1892

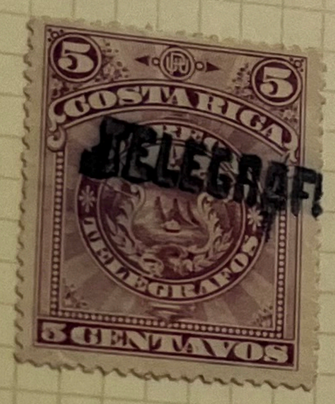














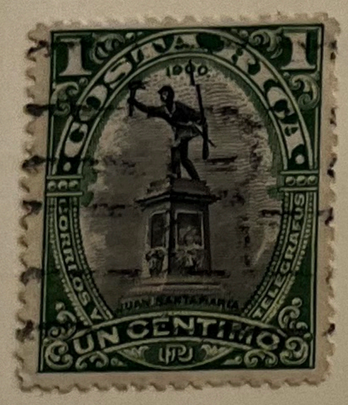
Telegraph Cancellations on Other Issues

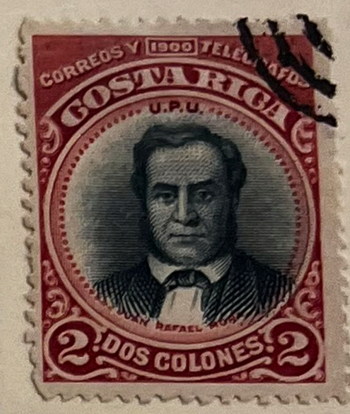
Series of 1901

Government decree of December 27, 1900 authorized the [illegible] a new regular series of stamps. These stamps were [illegible] & Sons of London and released in January, 1901.

Five different perforation varieties are known to exist, although all denominations do not exist in all perforations. Only the 50¢ value, for example, is known in the 12 x 14 perforation.

Perf. 13½



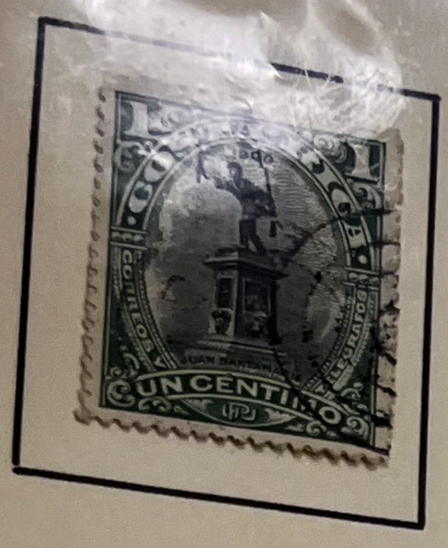


Perf. 12×14

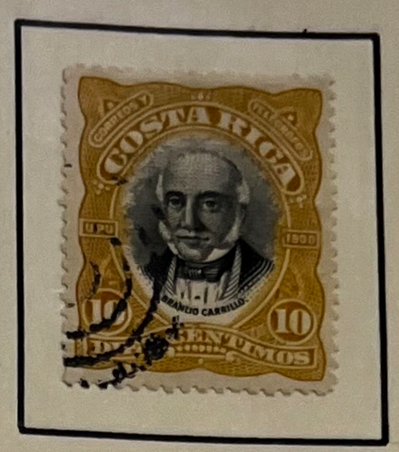


Series of 1900

Perf. 14

















Series of 1901

Perf. 15





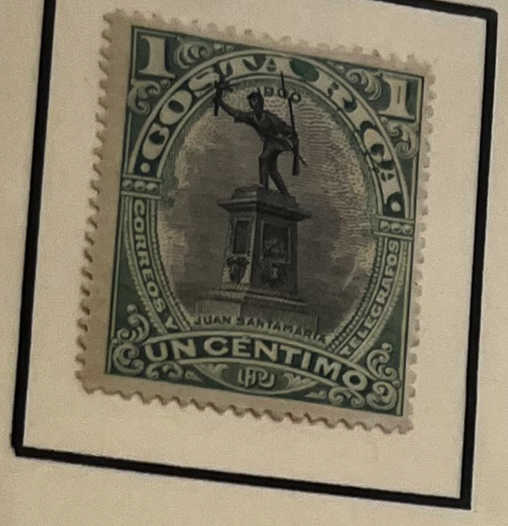


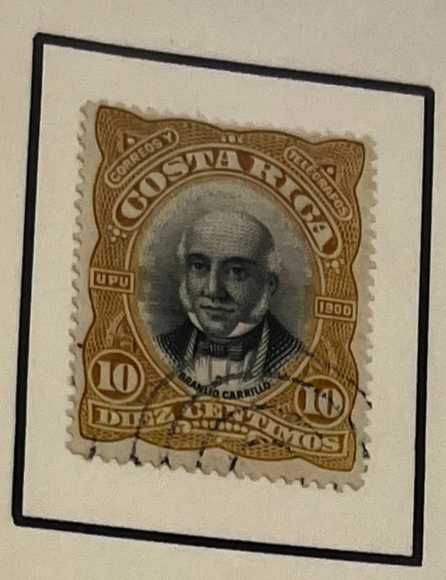


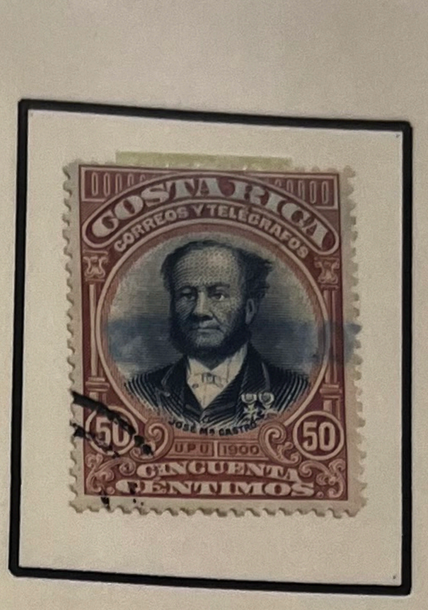


Series of 1901

Perf. 15½









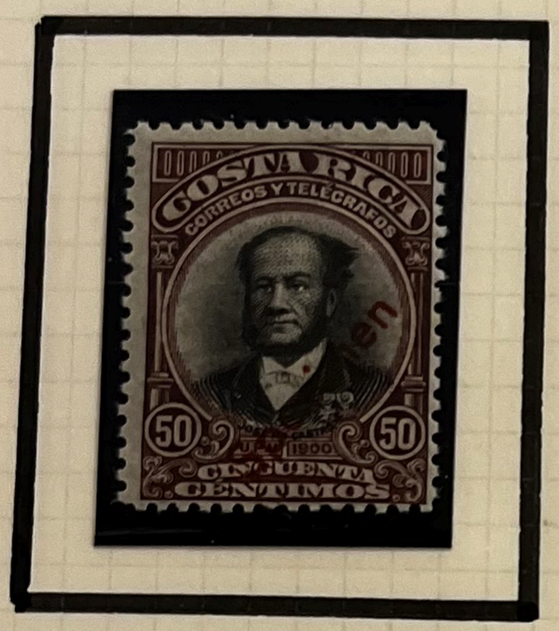


Specimen Overprints ~ Series of 1901













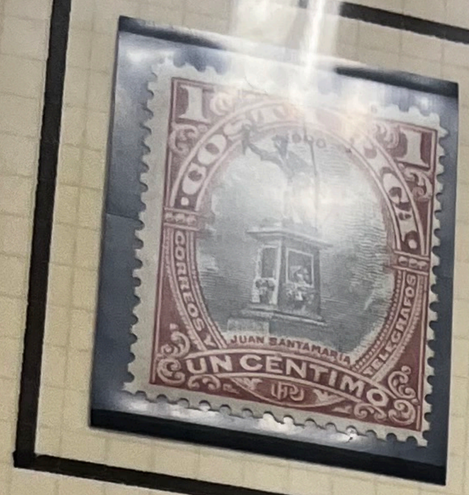


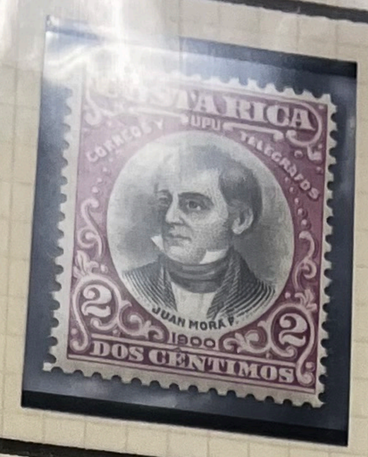


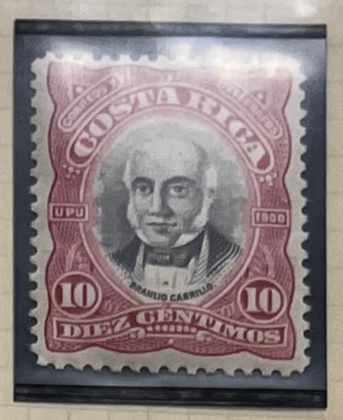


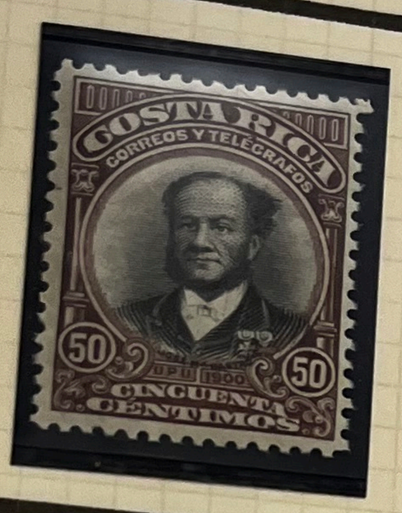


Trial Color Proofs
Series of 1907

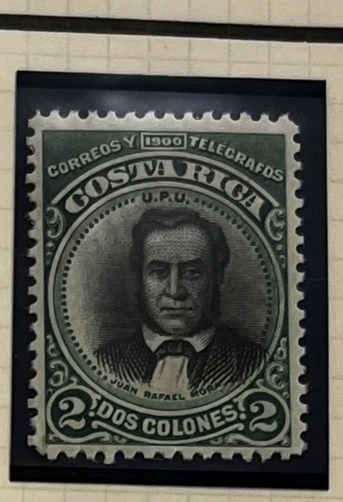












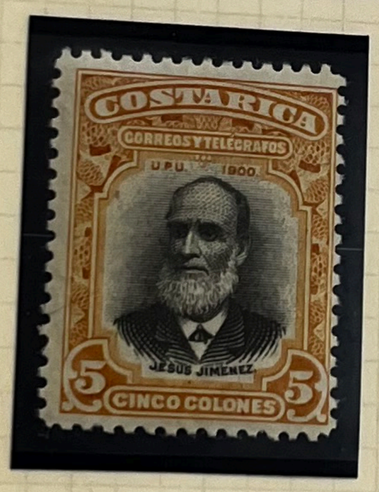






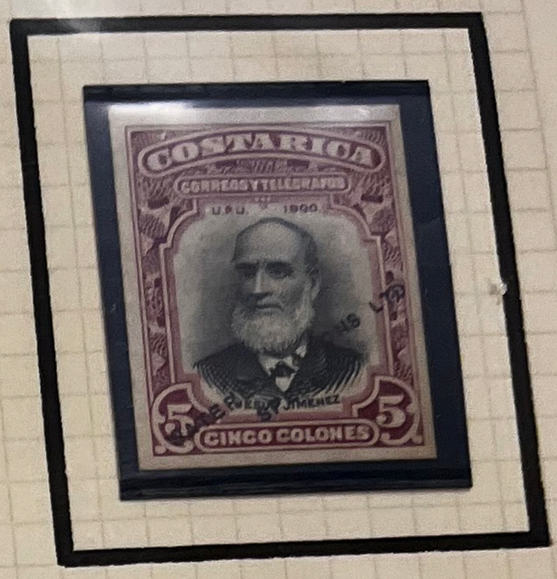


Plate Proofs ~ Series of 1900
Waterlow & Sons, Ltd. - Specimen Overprints



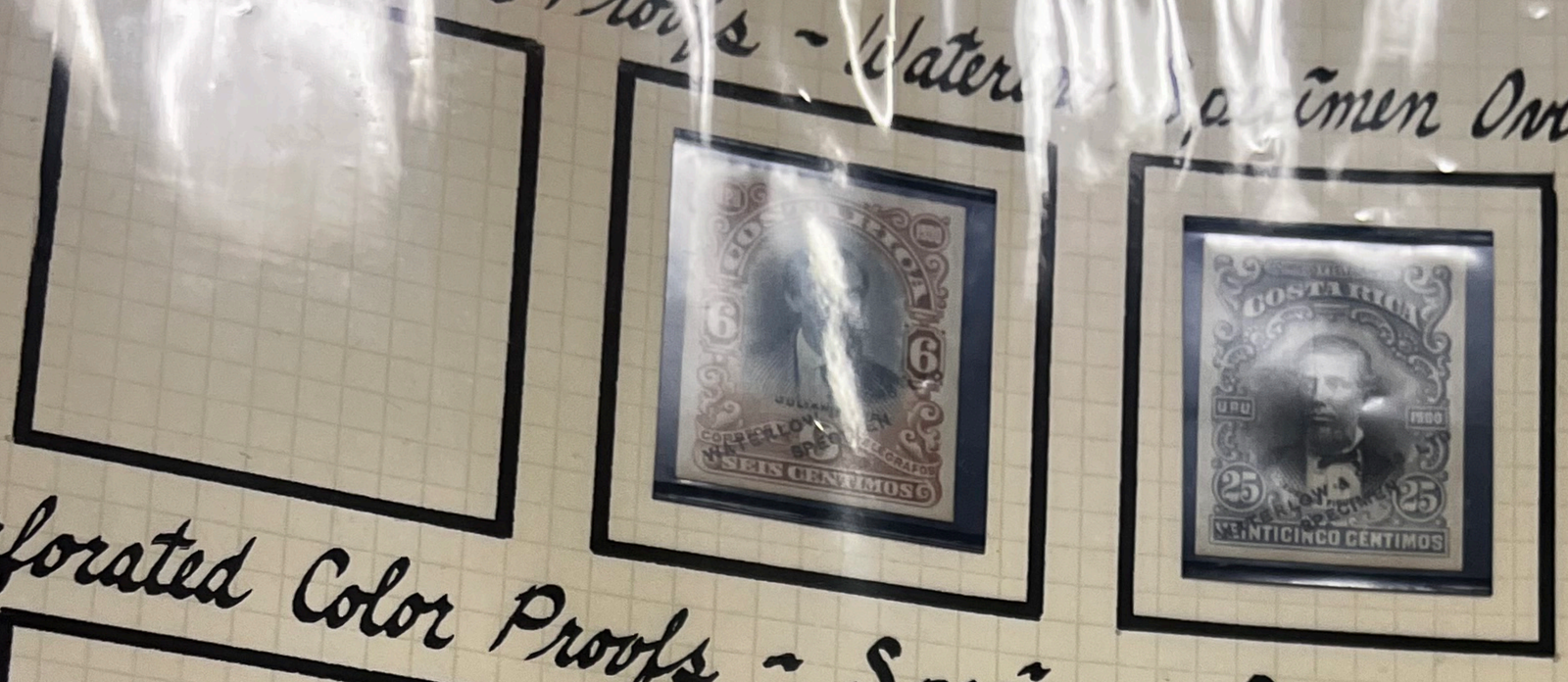






Series of 1900

Imperforate Color Proofs - Waterfall Specimen Overprint



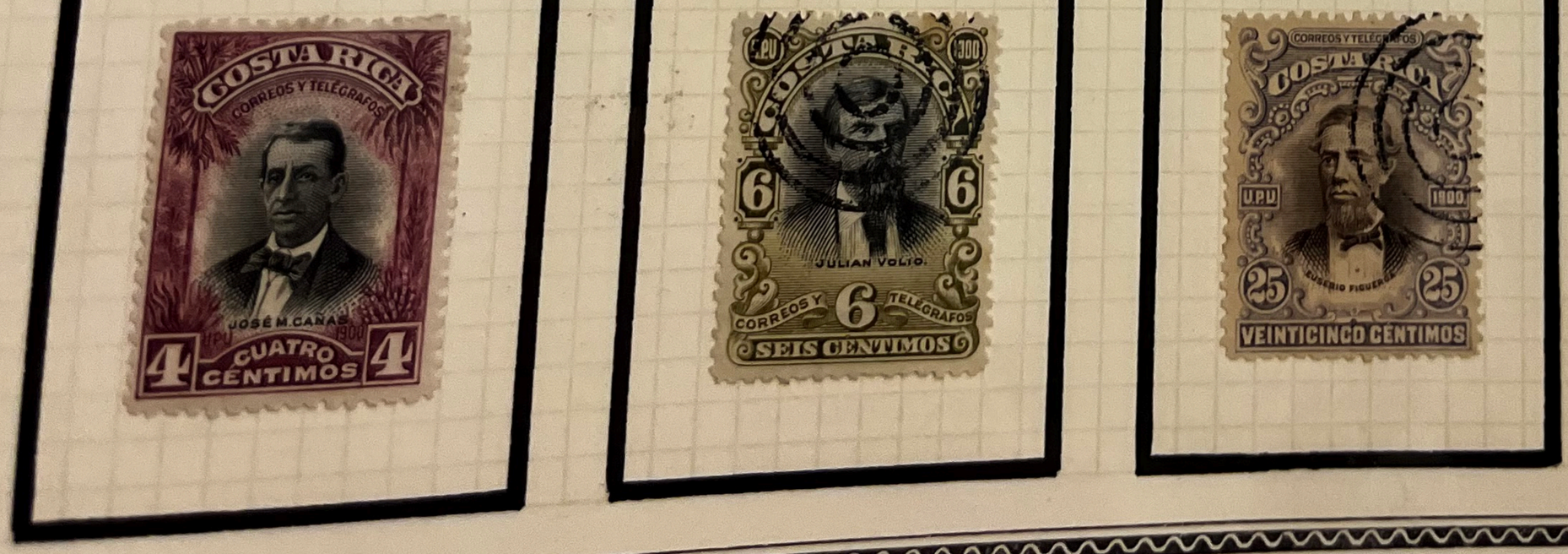
Perforated Color Proofs - Specimen Overprint



Trial Color Proofs



Regular Issue



In 1905, the Imprenta Nacional was asked to create a new 1¢ stamp by applying a suitable surcharge to surplus quantities of the 20¢ issue of 1901. The initial printing consisted of 125,000 copies, circulation of which were authorized on August 9, 1905. Two additional printings were made in 1905, the first being 30,000 copies and the second for 6,000 copies.

Early in 1906, 100,000 more copies were produced. Available evidence indicates that this fourth printing was the diagonal overprint variety.

REGULAR



DIAGONAL



RAISED



BROKEN

INVERTED

DOUBLE

2, dated Sept
ar series of
ayton, of Lond
exist imperf
never reached Costa Rica, but
printed were approximately as follows:
1,000,0 each of the 1,2, and 5¢ values
500,0 each of the 10 & 25¢ values
200,000 each of the 20¢ value
100,000 of the 4 & 50¢ values
60,000 each of the $1 issue
50,000 of the $2 issue

printed
were used
indicates that the
sold on the philatelic
cu-

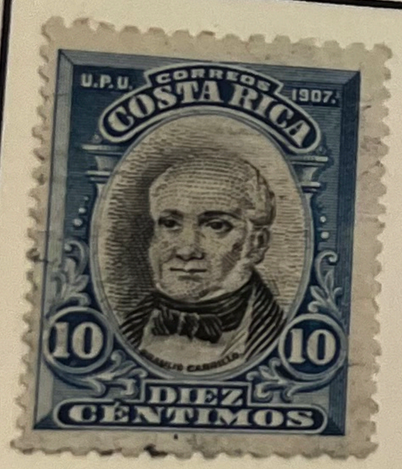
Total quantitie

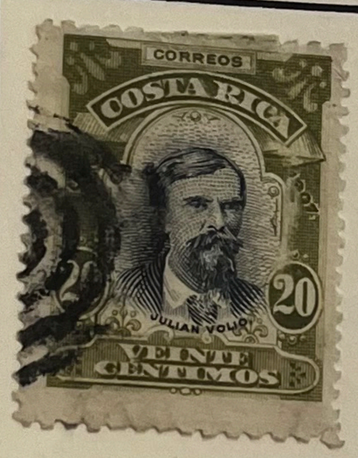
The majority of the higher values were never sold, and were later overprinted with the characteristic bar cancels of five parallel lines.

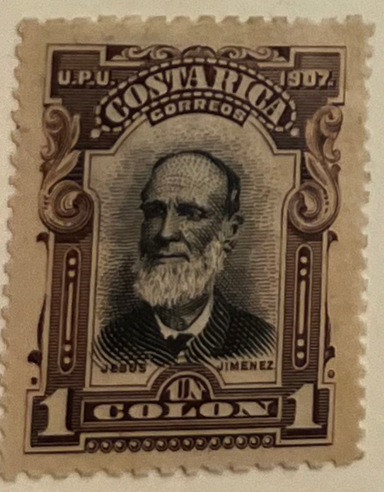
Perf. 11x14







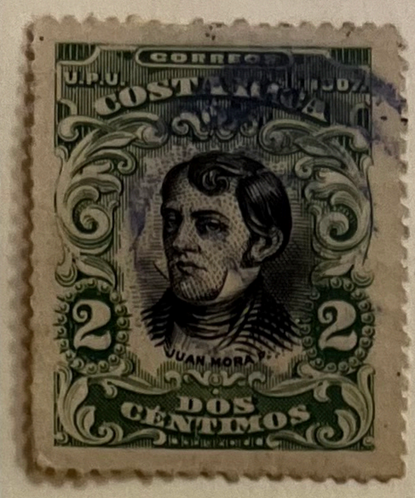




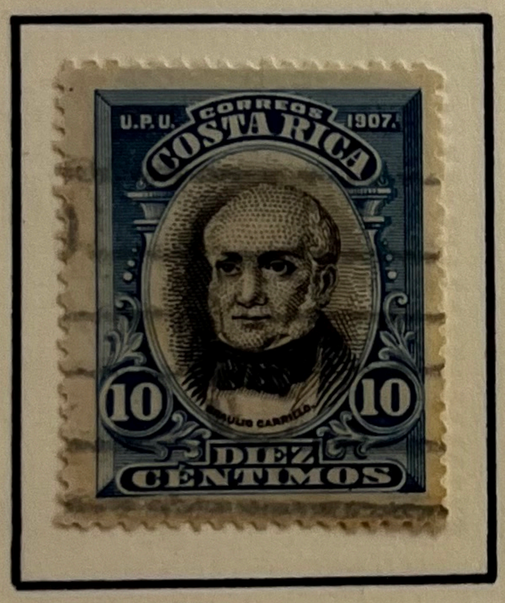
Series of 1907

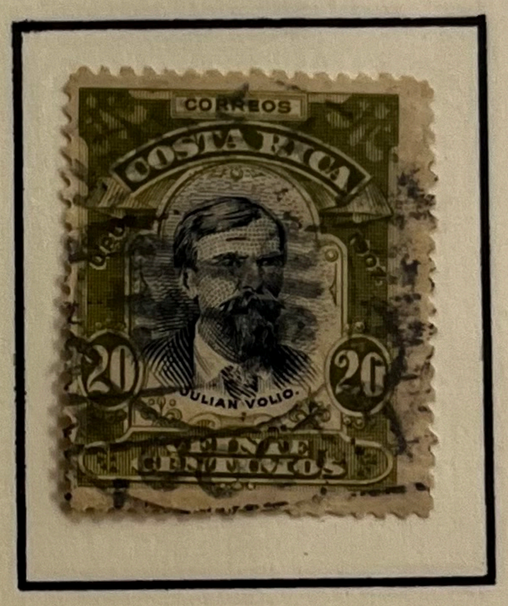
Perf - 14

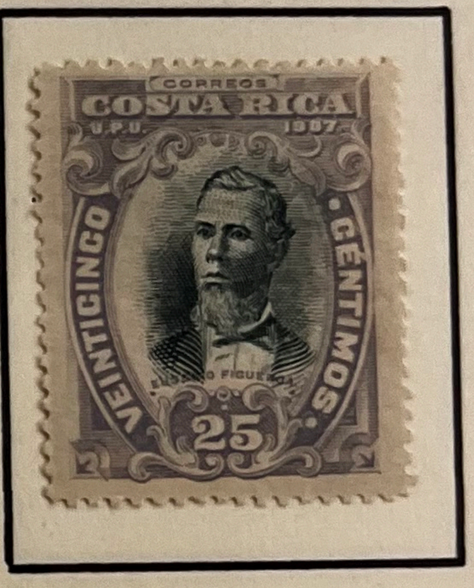






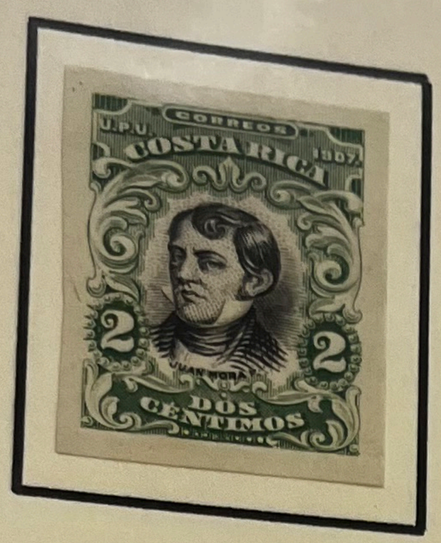




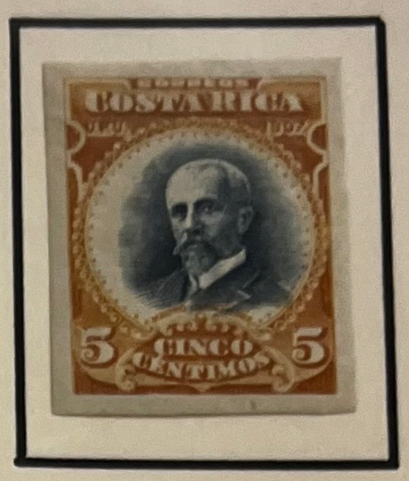


Serie de 1907
Imperforate







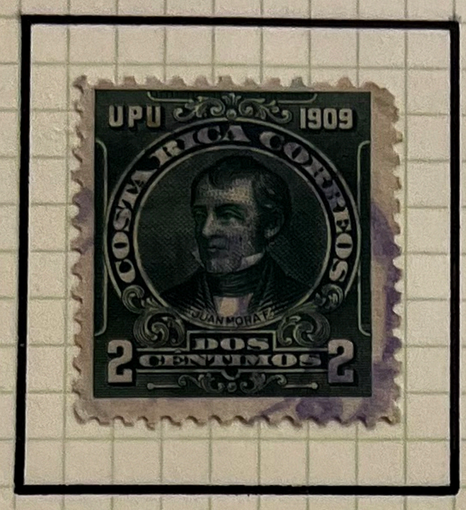






1910 REGULAR ISSUE

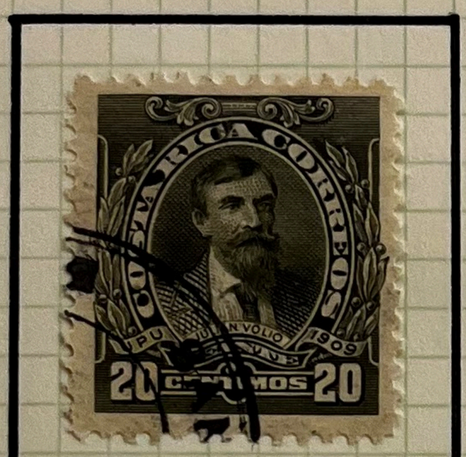




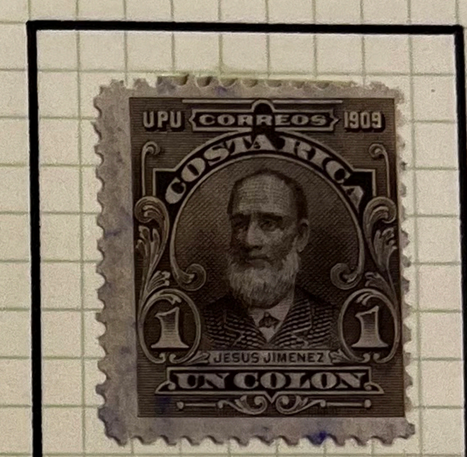












Government Decree No. 3, dated April 6, 1910, authorized the circulation of a new regular series of stamps. These stamps were produced in perforation 12 on unwatermarked paper. Printing was done by the American Bank Note Company. Quantities produced were as follows:

1¢	8,100,000
2¢	7,700,000
4¢	2,140,000
5¢	19,900,000
10¢	3,700,000
20¢	930,000
25¢	415,000
1C	115,000

The 1¢, 2¢, and 5¢ values of this series are the most common of Costa Rican stamps. No other stamps were produced in quantities exceeding five million copies.

Philatelic Orphans
The Bar Cancels of Costa Rica (1914)

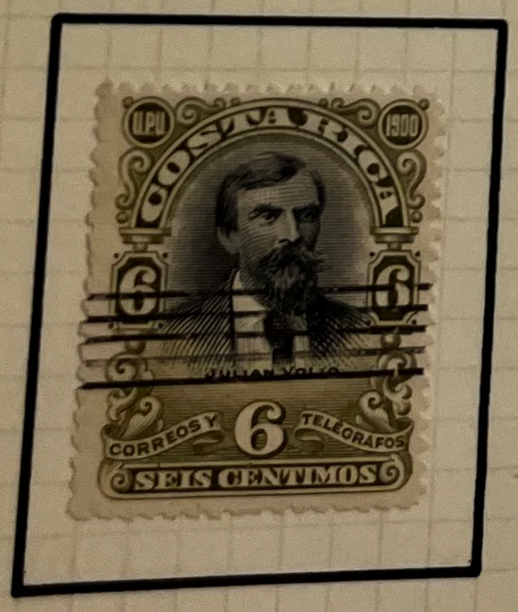
"In 1914 the government sold a large quantity of stamps at very much less than face value. The lot included most regular issues from 1901 to 1911 inclusive, postage due stamps of 1903 and official stamps of 1901-1903. These stamps were cancelled with groups of thin parallel bars. They, of course, sell for much less than the prices quoted which are for stamps with regular postal cancellations."

This statement has appeared for many years in the Scott Catalog. The apparent lack of desirability of these stamps is due to two factors. In some cases, particularly in the high denominations, stamp usage was low and the majority of these stamps were ultimately overprinted with the bar cancellation. Also, to invalidate a stamp and sell it at a much reduced price represents an unethical philatelic activity.

Despite these facts, the bar cancels of Costa Rica have proven extremely interesting and valuable to philatelists. They have, for example, allowed specialists to verify the legitimacy of certain printing errors found on the 1911 provisionals. Also, some of these bar cancels are extremely rare, existing in quantities as low as 100 copies.

Among the issues overprinted with the bar cancellation was the series of 1903. While this series consisted of three stamps, only two exist with the bar cancel. No remainders of the 4¢ value existed. Quantities of the other values overprinted with the bar cancel were as follows:

6¢ - 53,500 copies
25¢ - 900 copies



The Bar Cancels of Costa Rica

In the year 1913, the Costa Rican government auctioned off remainders of the 1901, 1903, 1907, and 1911 provisionals which were no longer valid for postage. The decision was based on their being adequate quantities of the later issues for all postal needs. For reasons which have never been clearly established, the stamps were overprinted with five parallel lines of printer's rule, set up in a plate which covered 50 stamps.

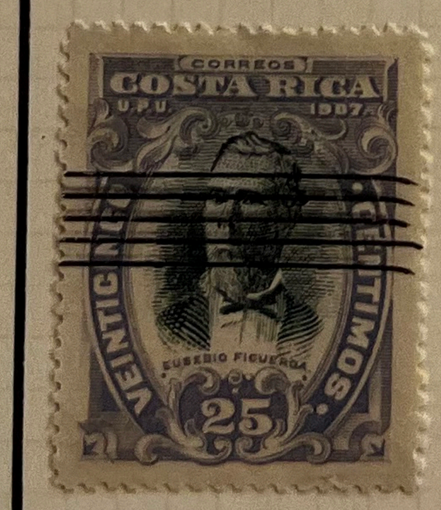
Since the longest sections of printers rule available were only four inches in length, short pieces were joined together to cover an entire sheet. The individual lines were joined in random fashion, resulting in occasional junctions which can be detected by careful observation. In many cases, the locations of these breaks serves to identify sheet positions.

The stamp shown below, for example, has a break in the 5th line:



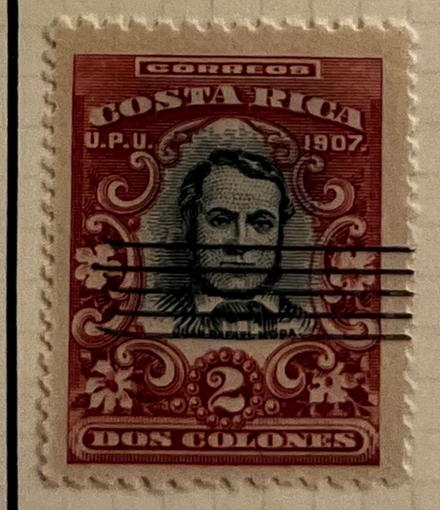
Since the printing plate was large enough to overprint only half a sheet of stamps at a time, the sheets were folded before being fed into the press. As a result, the bar cancels on the lower half of the sheet are inverted with respect to those on the top half.

Proof of this statement is provided by examination of large pieces of a sheet which include positions in both upper and lower halves. Early in the printing, the fourth and fifth sets of parallel lines were damaged; it appears that they may have been bend by dropping the plate. The result was a bend or hook at the end of these lines. Observation has shown that the stamps in positions 40 and 50 of the 1907 issue have these hooks curving downward, while positions 51 and 61 curve upward.



Position 40

Position 50



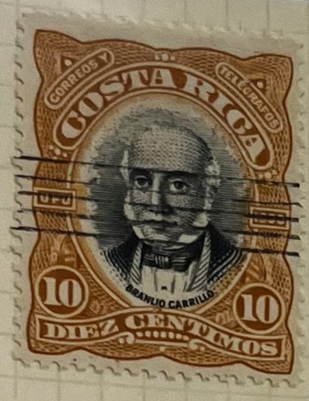
Position 51

Position 61

...earliest sta... issue be...
...901. Quantities o... printing were as follows:

2¢	40,000 copies
5¢	20,000
10¢	105,000
20¢	242,000
50¢	2,300
₡1	7,860
₡2	11,600
₡5	1,600
₡10	5,000

...ar Cancella... was the serie...





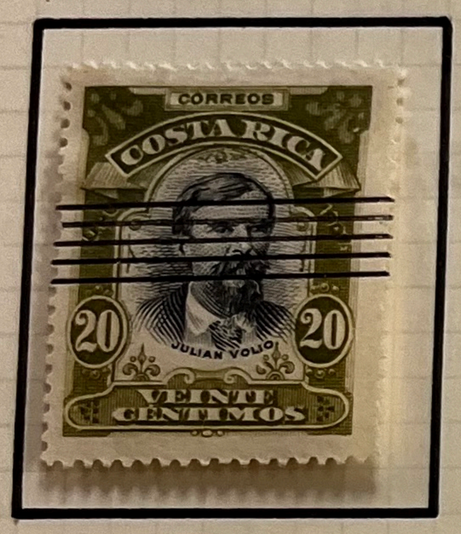


The Bar Cancels of Co[illegible] Ri[illegible]

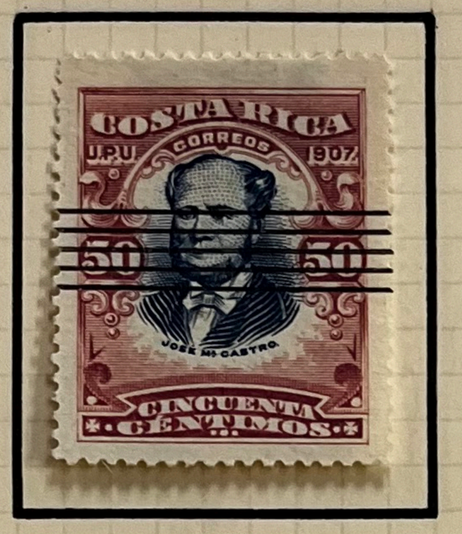
The 1907 series is found with bar cancels on both the perf. 14 variety and on the 11 x 14 perforation variety. Combined quantities of the two varieties are as follows:

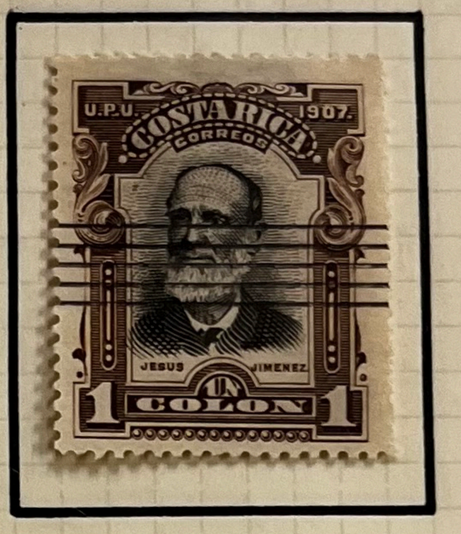
20¢ - 143,500 copies
25¢ - 311,200
50¢ - 44,000
¢1 - 46,600
¢2 - 48,500

Perforation 14 x 14

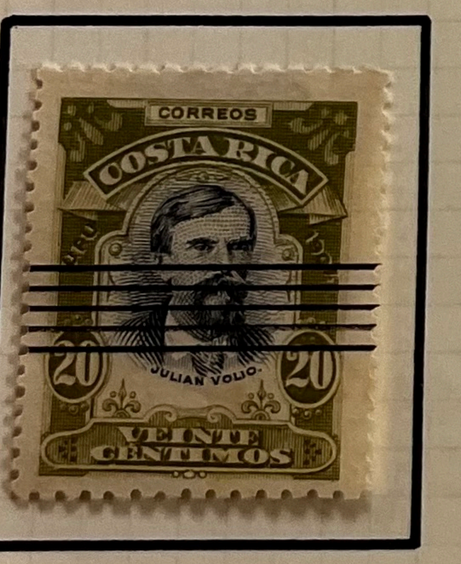


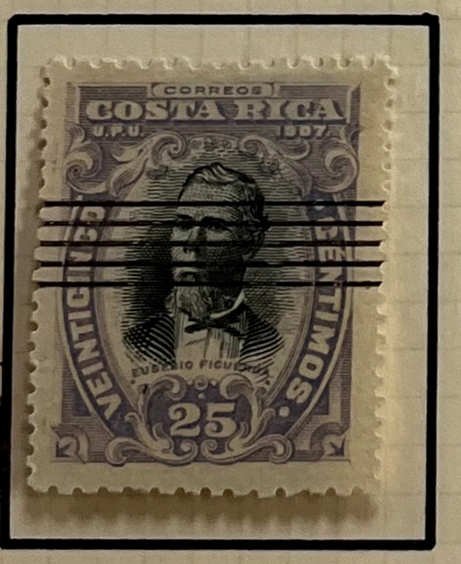


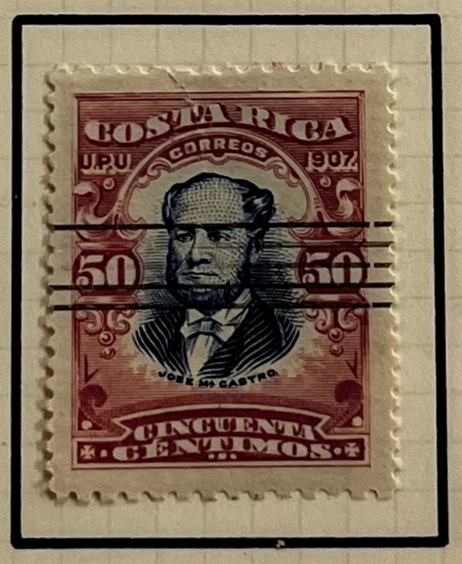


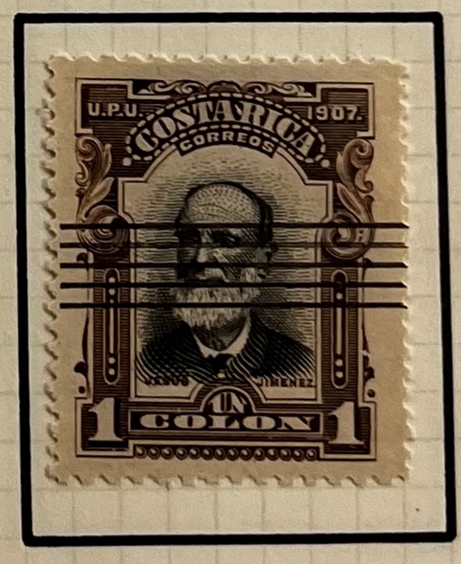


Perforation 11 x 14







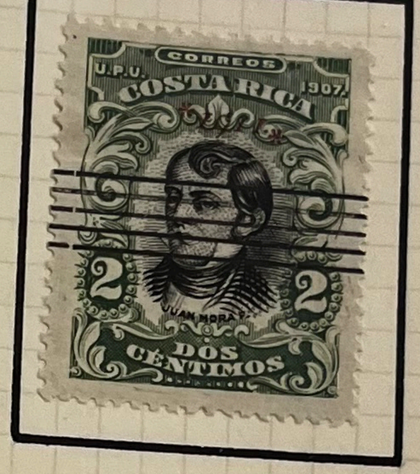




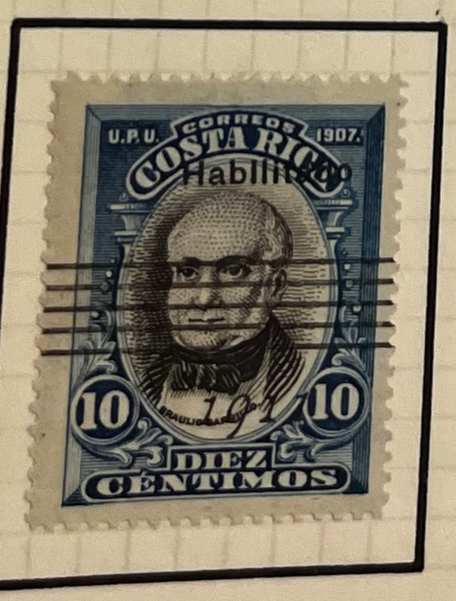
2¢ (1907)
2¢ (1907)
5¢ (1907), "Habilitado 1911"; 54,100 copies. (Perf. 14 and 11 x 14)
4¢ (1903), "Habilitado 1911"; quantity unknown
10¢ (1907), "Habilitado 1911; 10,200 copies. (Perf. 14 and 11 x 14)
overprint (perf. 14) and black overprint (perf. 11 x 14).

Considering the two types of overprint on the 10¢ value (Scott No. 83 and 84), and the two perforation varieties existing on two other values, this list includes 9 major varieties with bar cancellation. The list would be considerably longer if consideration were given to all the overprint errors on these 1911 provisionals, all of which also exist with the bar cancel.

The 9 major varieties mentioned in the list are illustrated below.









Bar cancels are also found on the overprinted telegra[illegible] were utilized in the 1911 provisional series. Most of these [illegible] exist in two perforation varieties, 14 and 11 x 14. Quantities of the bar cancels are as follows:

1¢ on 10¢ - 2,800 copies
1¢ on 25¢ - 2,800
5¢ on 5¢ - 87,000
2¢ on 50¢ - 21,600
2¢ on ¢1 - 62,700
2¢ on ¢2 - 63,700
2¢ on ¢5 - 14,500 (of which 100 are perf. 14)
2¢ on ¢10 - 21,600

Perforation 11 x 14



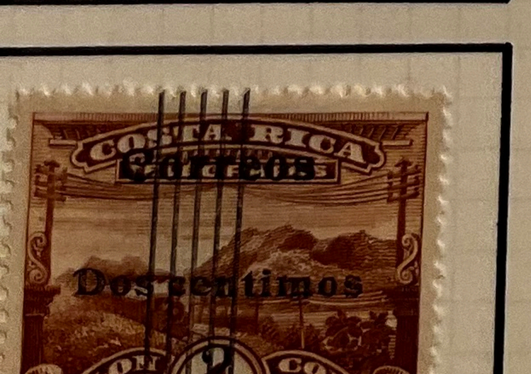


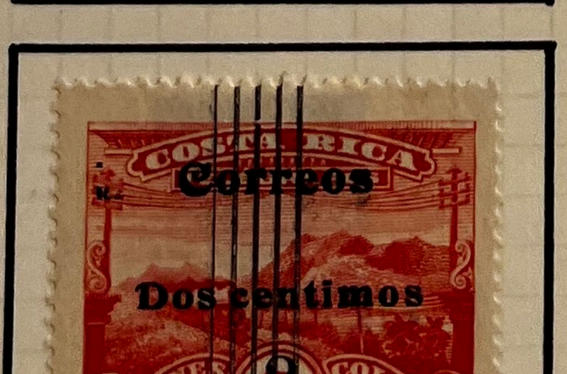






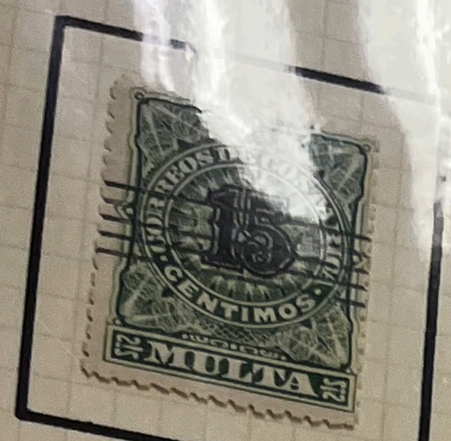
Perforation 14 x 14



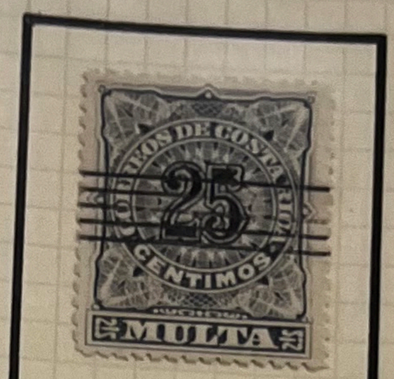


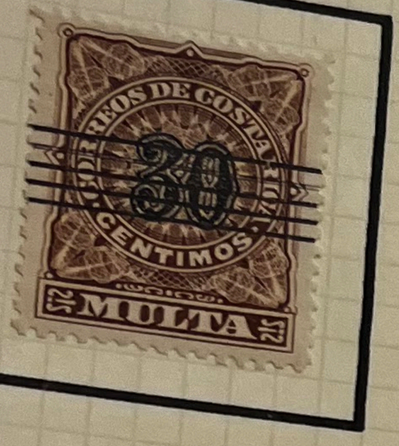


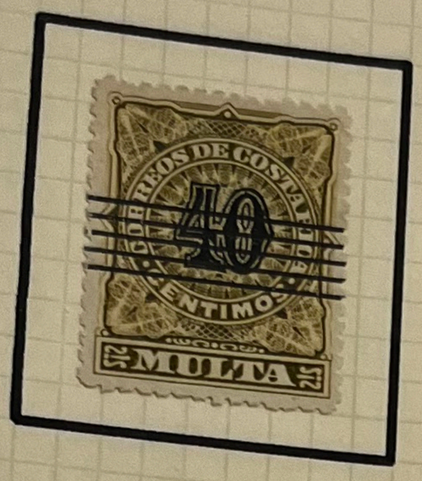
Costa Rica













On the 1903 Postage Due series, bar cancels are found on the six highest values, but not on the lower two values. This same pattern is seen in many of the other issues. Apparently all copies of the lower value stamps were used for legitimate postal needs.

Quantities of this series overprinted with the bar cancel were as follows:

15¢ - 15,400 copies
20¢ - 36,100
25¢ - 17,425
30¢ - 17,600
40¢ - 17,600
50¢ - 17,673

Official stamps overprinted with the bar cancel include the series of 1901. These were produced in suffucient quantity that they are no more unusual than most of the other bar cancels:

1¢ - 13,896 copies
5¢ - 25,596
10¢ - 44,658
20¢ - 10,916
50¢ - 6,387
¢1 - 16,498

From the quantities produced, it is apparent that the overprint was applied to both full sheets and to part sheets.





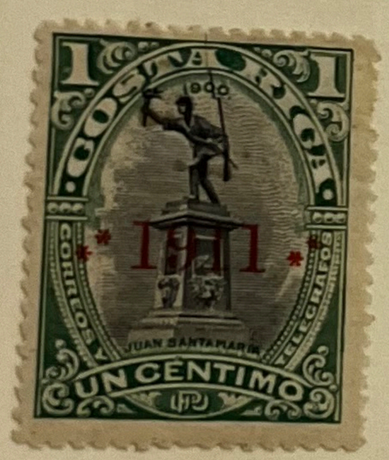
The only other Official stamp to carry the bar cancellation was the 25¢ of 1903. This was produced in a quantity of 16,498 copies.

...saw the release of the most complicated and confusing series of stamps ever issued by Costa Rica. On December 24, 1910, the government authorized the overprinting of 400,000 copies of the 2¢ issue of 1907, the overprint to consist simply of the date "1911". Several months later, on April 12, 1911, permission was granted to apply the same overprint to the 1¢ stamps of 1901 and 1907. The combined printing of these two stamps was 450,000 copies. The overprint was applied locally, by the Bank of Costa Rica.

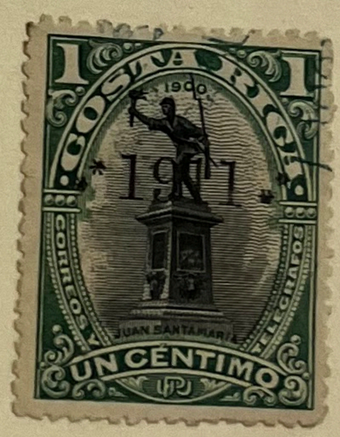
Overprints were applied to all three of these basic stamps through use of the same printing plate, which was made to accomodate 50 stamps. The original intent was to overprint the 1¢ of 1901 in red, and the other two stamps in black. This was, in fact, done. However, the black overprint was also applied to the 1¢ 1901 value. Further complicating things was the fact that the 2¢ of 1907 had originally been produced in both perforation 14 and in perforation 11 x 14. Both perforation varieties later received the "1911" overprint. We therefore find two major varieties added to the basic series of three stamps. These are shown below.

Several minor plate varieties have also been identified. On stamp No. 41, the two stars to the left of the overprint are reversed (or "divergent"). On stamp No. 16, the first "1" is broken, and the stars on the left are abnormally close to the numerals. The "9" is broken on stamp No. 37. And on stamp No. 46 the second "1" is raised (this is found only on the 1¢ of 1901. Inverted overprints also exist.

1¢ 1901 (Red)



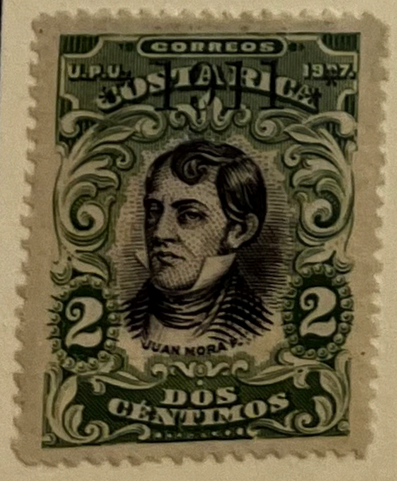
1¢ 1901 (Black)



1¢ of 1907



2¢ 1907 (perf. 14)



2¢ 1907 (11x14)



The 1911 Overprints

Stars Divergent (Stamp Number 41)





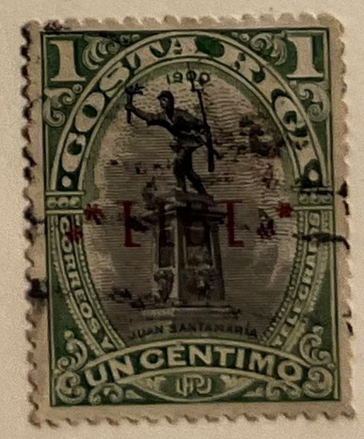
Stars Close, "1" Broken (Stamp No. 16)

"9" Broken (Stamp Number 37)

Stamp No. 37

"1" High (No. 46)



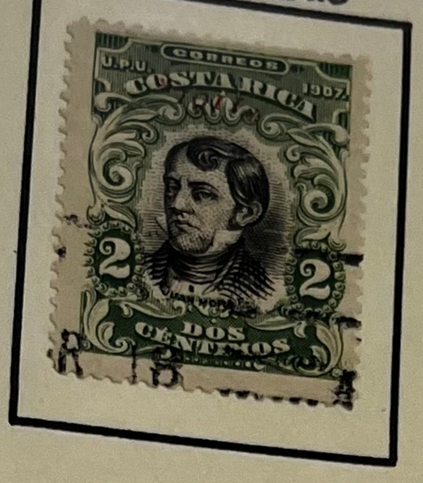




The "1911" Overprints

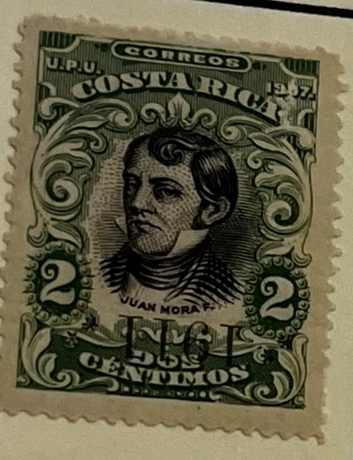
A different "1911" overprint was also applied to the 2¢ issue of 1907, and is in the Scott Catalog as No. 67. It is known to exist only on stamps of perforation 14. Only one plate position can be identified; stamp No. 38 is unique in that the stars (in the overprint) are at the same level. Copies are also known in which the stamps received two completely different types of overprints.

Regular Issue



Stamp No. 38

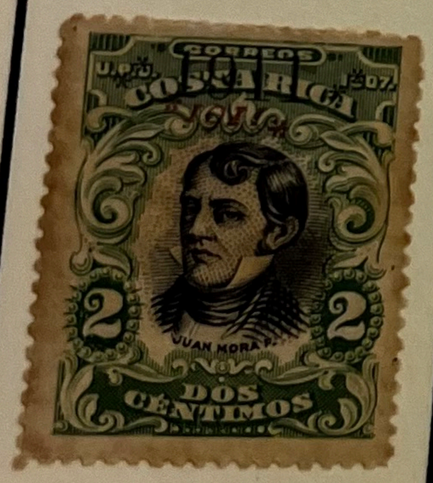
Inverted



Double Inverted

No. 38 Inverted

Stamps With Large (Plate A) and Small Plate C Overprint



No. 41

No. 16

No. 37

No. 38

The "1911" Overprints

Decree Number 4, dated February 6, 1912 authorized the overprinting of 50,000 copies of the 4¢ issue of 1903. No major errors have been found on this issue but two plate positions may be identified. Stamp No. 18 shows the "9" to be broken. A difference may also be noted in the "9" of Stamp No. 33.

The printing plate used in making these overprints has been referred to as Plate E.

