SELOS FISCAIS DO IMPÉRIO

Segundo Walter Heckmann, o primeiro país a emitir "estampilhas fiscais adesivas denteadas" foi a Áustria, que em 1850 emitiu uma série de 21 valores, bem como uma série para a Lombardia e Veneza. Também fez estampilhas para cartazes e almanaques. Em 1829, os Países Baixos criaram estampilhas adesivas em forma circular com as armas nacionais e os valores em alto relevo, sem cor, sobre papel branco.

O alvará de 24 de abril de 1801, no seu artigo XII, manda usar no Brasil o "papel selado" que as Juntas da Fazenda distribuíram por todos os tabeliões e escrivães, obrigados de 3 em 3 meses, a prestar contas do que vendiam. Este alvará deveria entrar em vigor um ano depois. Foi abolido a partir de 1804, no Brasil. Tinha os seguintes valores: 5, 10, 20, 40, 60 e 80 réis.

Em 10 de julho de 1850, foi ordenado novo regulamento e este novo papel selado, segundo o artigo 53, seria branco, constando de um círculo com as iniciais I.B. no centro (Império do Brasil), e em volta a legenda "Melhoramento do Meio Circulante" com o preço e a taxa por baixo. Estes papéis selados, fornecidos pela Casa da Moeda com filigrana "Armas Imperiais" ou "Al Masso" tinham neles gravados os valores 40, 60, 100, 160 e 200 réis.

Em maio de 1869, começaram a circular as estampilhas fiscais, impressas pela American Bank Note Co., com a efígie do Imperador D. Pedro II. Estas foram autorizadas pelo Decreto 4.534 de 17 de abril de 1869 (arts. 23 a 30).



Precursor do Selo Fiscal



Sobrecarta circulada com selo fiscal (selo de recurso) pelos Correios

A Classificação

Os selos fiscais, ou segundo outros, as estampilhas, existem como forma de comprovar o pagamento de impostos. Estes selos fiscais podem ser classificados das seguintes formas:

De acordo com o beneficiário: Imperiais, Federais, Estaduais e Municipais.

De acordo com a finalidade:

1) Impostos diversos - consumo (águas minerais, álcool, bebidas alcoólicas, cartas de jogar, charutos, cigarros, vendas mercantis, vendas e consignações, vinhos, rapés, etc). Existem 87 categorias diferentes.

2) Taxas diversas (de saúde, de caridade, de previdência, etc).

3) Emolumentos (taxa judiciária, custas judiciais, etc).

SELOS DE RECURSO

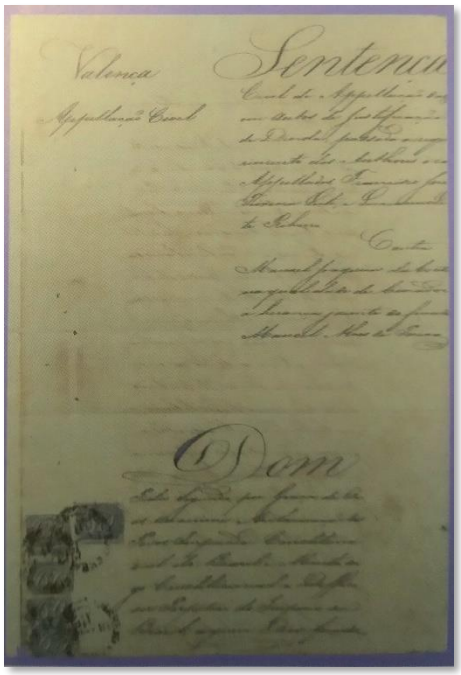
A semelhança entre os selos fiscais e postais causam muitas vezes grande confusão. Em outras circunstâncias a ausência de um ou de outro (selo postal é fiscal) fez com que "estampilhas" fossem empregadas como selo postal e vice-versa. Chamamos estas peças de "selos de recurso", lembrando que este termo constitui um neologismo filatélico já empregado em Portugal.

A seguir apresentamos as três primeiras emissões postais do Brasil: Olhos-de-boi, Inclinados e Verticais, utilizados como selos fiscais (estampilhas). Este procedimento era regular na época.

As Três Primeiras Emissões Postais Como Selos de Recurso



Olhos-de-boi com obliterações manuscritas, provavelmente empregados como selos fiscais.



Fragmento de processo com o precursor do selo fiscal "I.B. de R$ 160" e adicional de 90 réis vertical de 1850, sem carimbo.



Carta precatória com taxas pagas através de selos "Inclinados" (um 30 + quatro de 60 réis). Documento assinado por D. Pedro II e selos obliterados com Correio Geral da Corte.

BRASIL

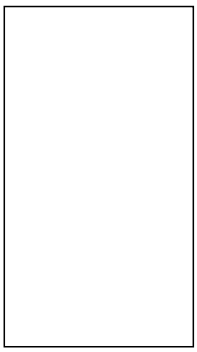
SELOS FISCAIS DO IMPÉRIO

Impressos Pela American Bank Note Co.

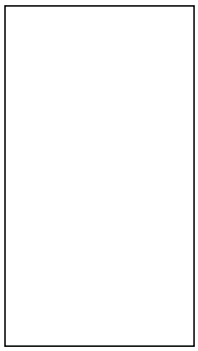
1869

D. Pedro II – Papel Médio Branco – Sobrecarga Vermelha

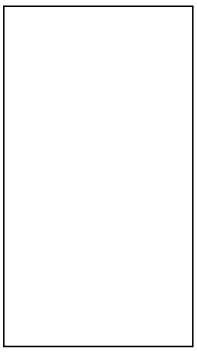
Sobre Selo Verde



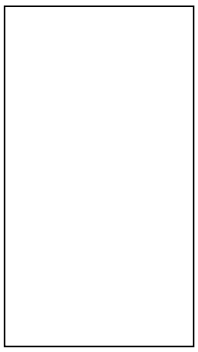
SF-01 – 200rs



SF-02 – 400rs



SF-03 – 600rs



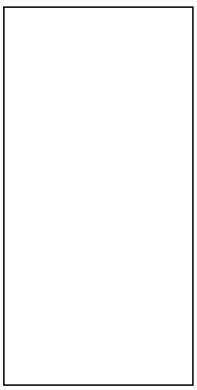
SF-04 – 800rs

BRASIL

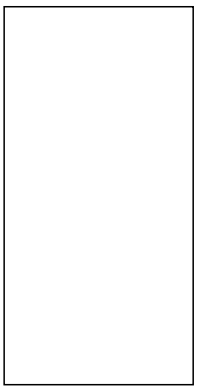
1869

D. Pedro II – Papel Médio Branco – Sobrecarga Preta Opaca

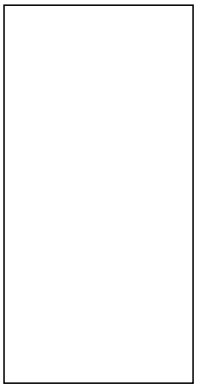
Sem Ponto de Separação no Valor – Sobre Selo Amarelo Ouro



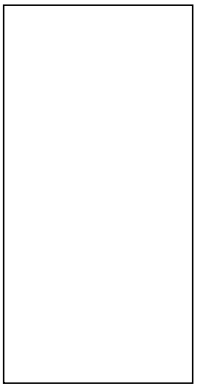
SF-05 – 1000rs



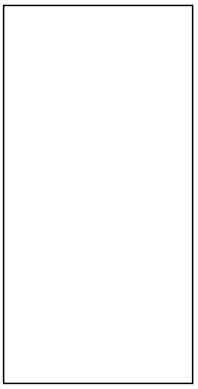
SF-06 – 2000rs



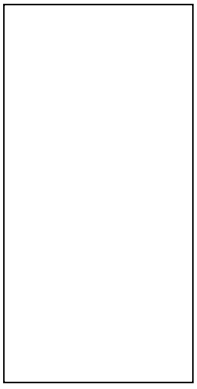
SF-07 – 3000rs



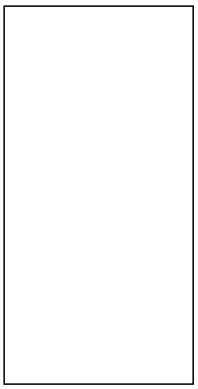
SF-08 – 4000rs



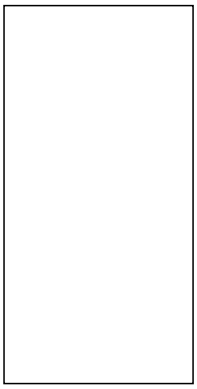
SF-09 – 5000rs



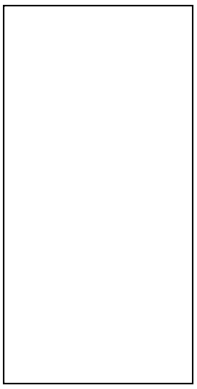
SF-10 – 6000rs



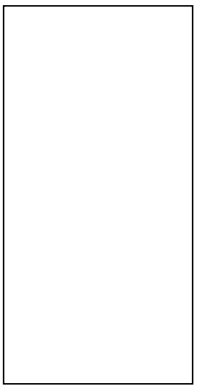
SF-11 – 7000rs



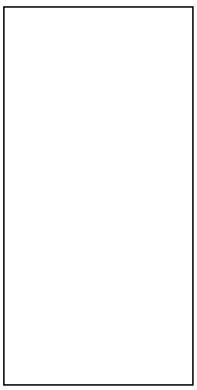
SF-12 – 8000rs



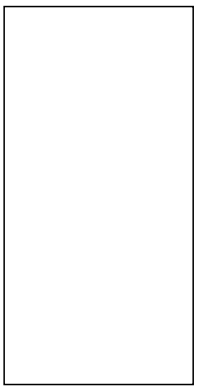
SF-13 – 9000rs



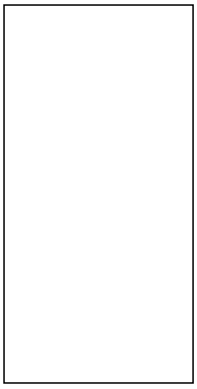
SF-14 – 10000rs



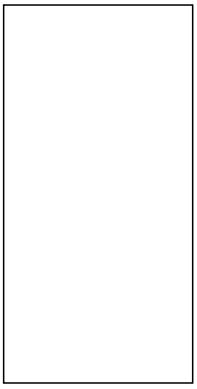
SF-15 – 11000rs



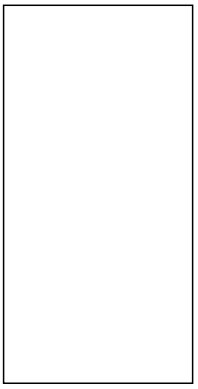
SF-16 – 12000rs



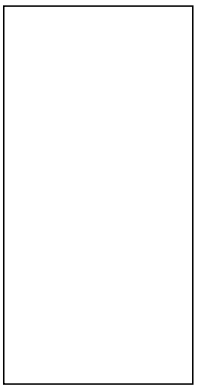
SF-17 – 13000rs



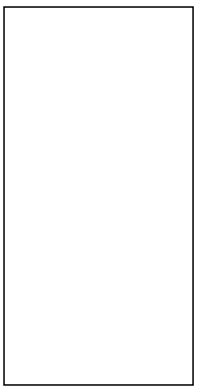
SF-18 – 14000rs



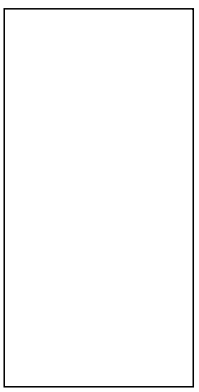
SF-19 – 15000rs



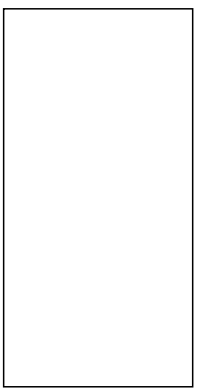
SF-20 – 16000rs



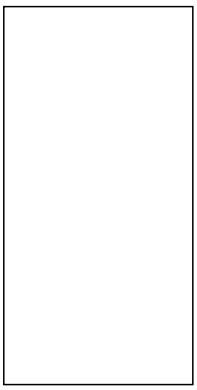
SF-21 – 17000rs



SF-22 – 18000rs



SF-23 – 19000rs



SF-24 – 20000rs

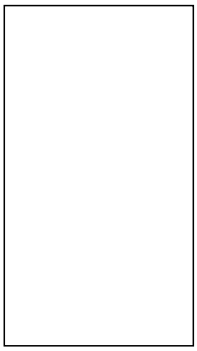
BRASIL

1869

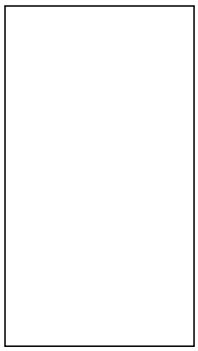
D. Pedro II – Papel Médio – Goma Azul – Sobrecarga Vermelha

Sobre Selo Verde

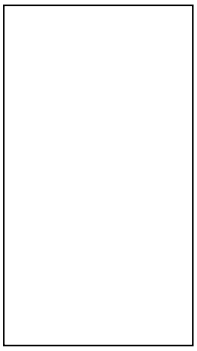
Nas duas emissões anteriores, a goma utilizada era doce e por esta razão, insetos, principalmente baratas, destruíam documentos importantes com selos fiscais. As queixas resultaram na utilização de prussianato venenoso que, além de afastar insetos, em contato com umidade, se transformou em cianotipia quando sob o efeito da luz. As manchas, que muitas vezes passam para a parte anterior do selo, de cor azul, foram denominadas “goma azul”.



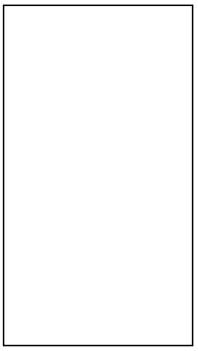
SF-25 – 200rs



SF-26 – 400rs



SF-27 – 600rs



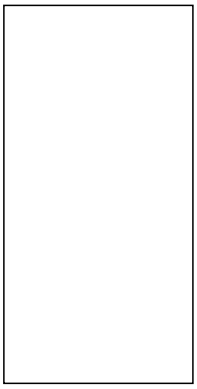
SF-28 – 800rs

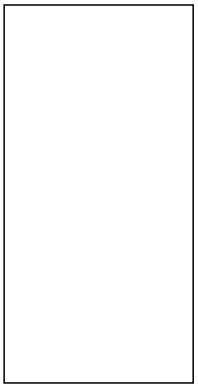
BRASIL

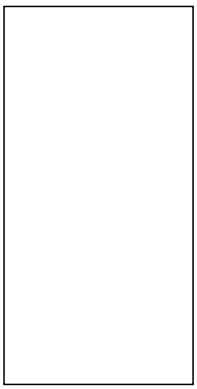
1869

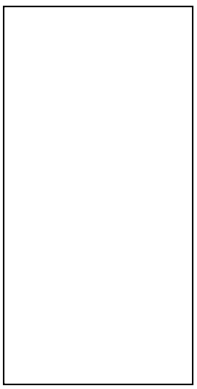
D. Pedro II – Papel Médio – Goma Azul – Sobrecarga Preta Opaca

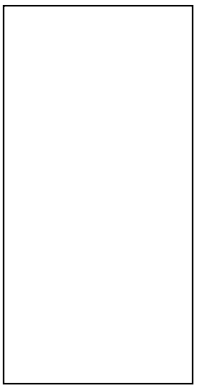
Sem Ponto de Separação no Valor – Sobre Selo Amarelo Ouro

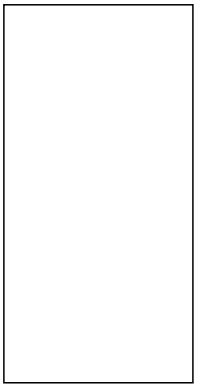

SF-29 – 1000rs

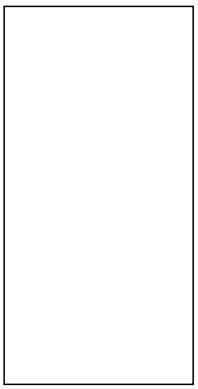

SF-30 – 2000rs

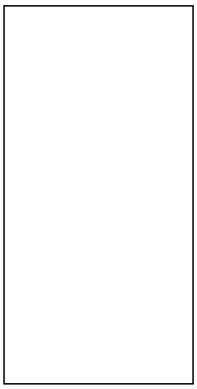

SF-31 – 3000rs

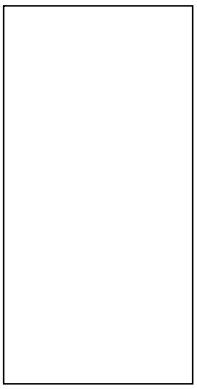

SF-32 – 4000rs

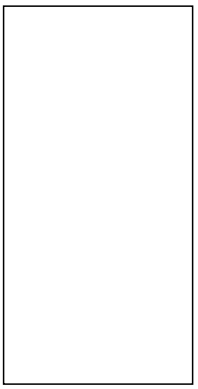

SF-33 – 5000rs

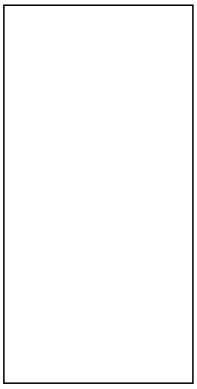

SF-34 – 6000rs

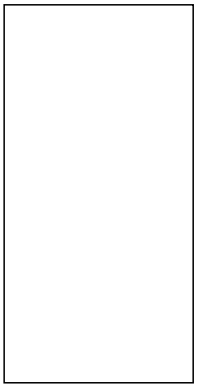

SF-35 – 7000rs

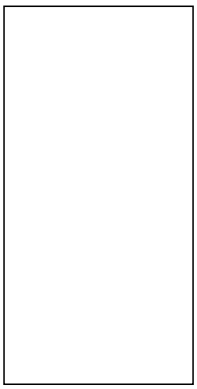

SF-36 – 8000rs

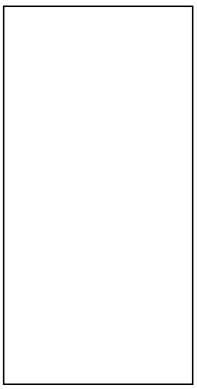

SF-37 – 9000rs

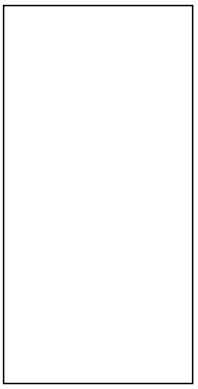

SF-38 – 10000rs

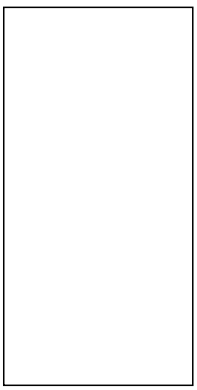

SF-39 – 11000rs

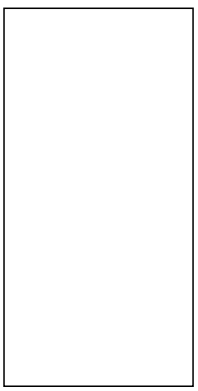

SF-40 – 12000rs

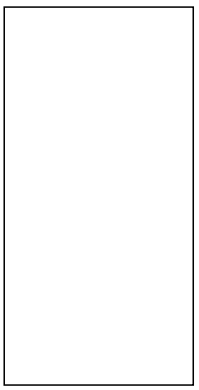

SF-41 – 13000rs

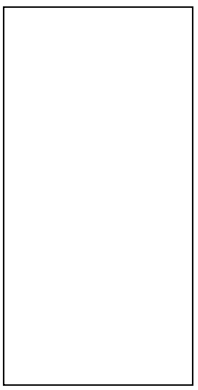

SF-42 – 14000rs

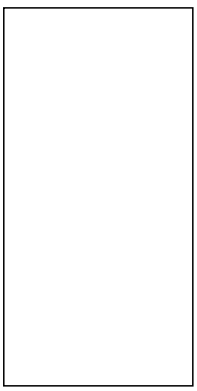

SF-43 – 15000rs


SF-44 – 16000rs


SF-45 – 17000rs


SF-46 – 18000rs


SF-47 – 19000rs

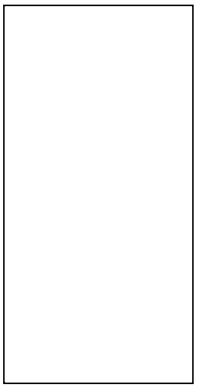

SF-48 – 20000rs

BRASIL

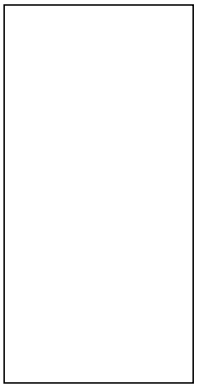
1869

D. Pedro II – Papel Médio – Goma Azul – Sobrecarga Preta Opaca

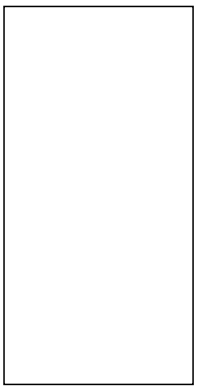
Com Ponto de Separação no Valor – Sobre Selo Amarelo Ouro



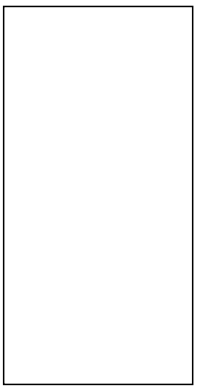
SF-49 – 1.000rs



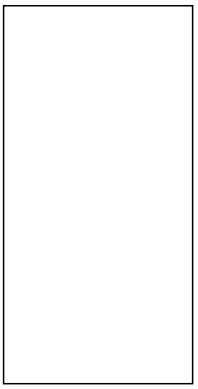
SF-50 – 2.000rs



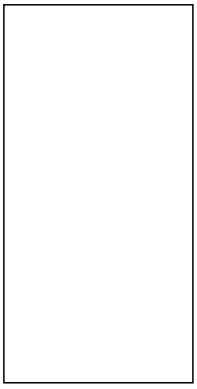
SF-51 – 3.000rs



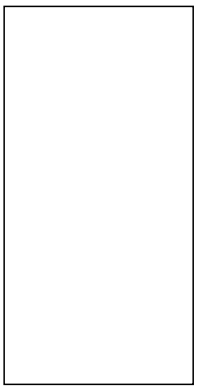
SF-52 – 4.000rs



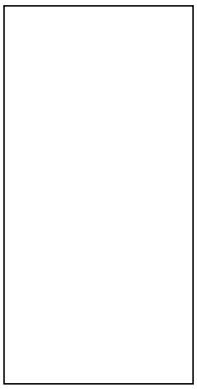
SF-53 – 5.000rs



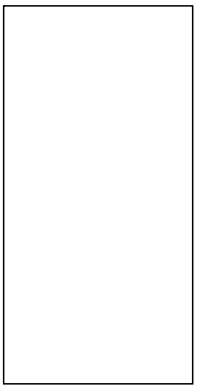
SF-54 – 6.000rs



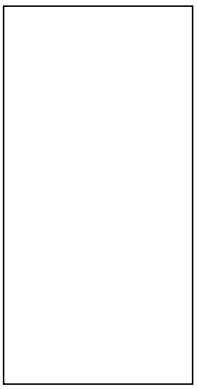
SF-55 – 7.000rs



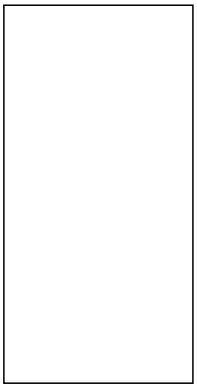
SF-56 – 8.000rs



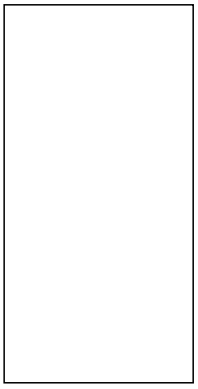
SF-57 – 9.000rs



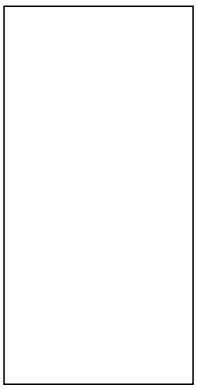
SF-58 – 10.000rs



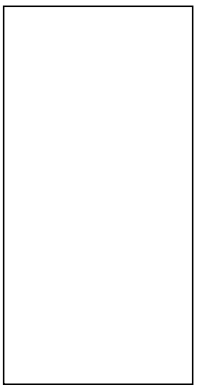
SF-59 – 11.000rs



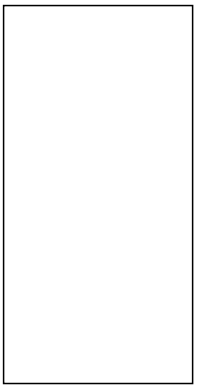
SF-60 – 12.000rs



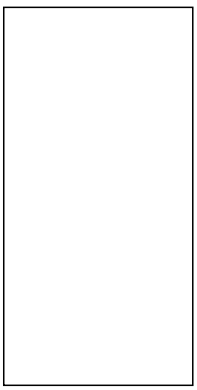
SF-61 – 13.000rs



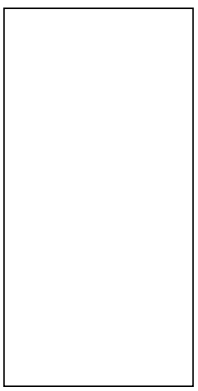
SF-62 – 14.000rs



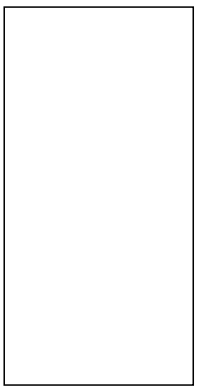
SF-63 – 15.000rs



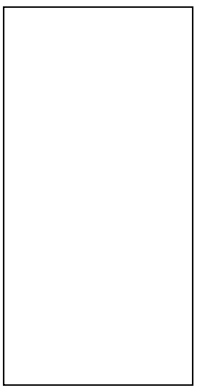
SF-64 – 16.000rs



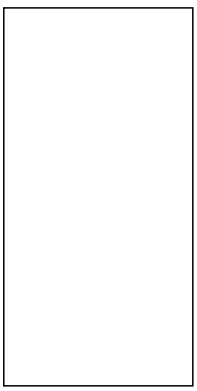
SF-65 – 17.000rs



SF-66 – 18.000rs



SF-67 – 19.000rs



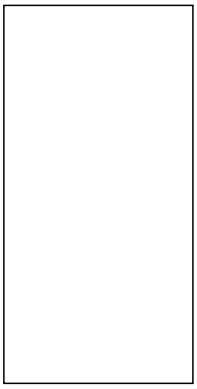
SF-68 – 20.000rs

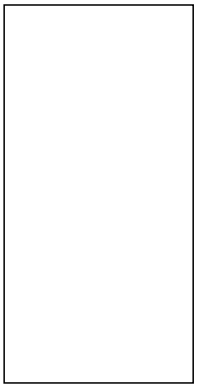
BRASIL

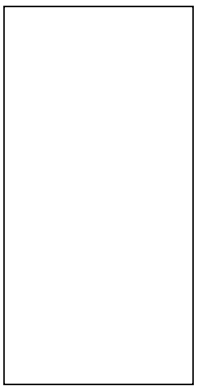
1873

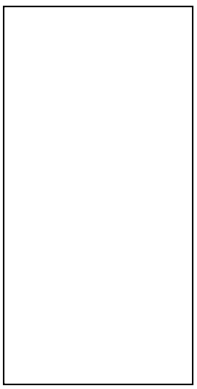
D. Pedro II – Papel Médio Branco – Sobrecarga Preta

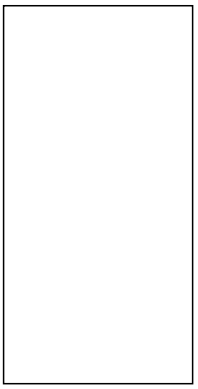
Com Ponto de Separação no Valor – Sobre Selo Amarelo Ouro

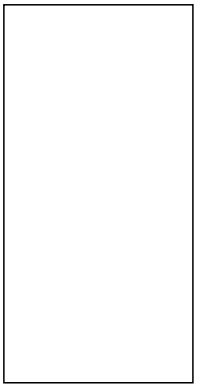

SF-69 – 1.000rs

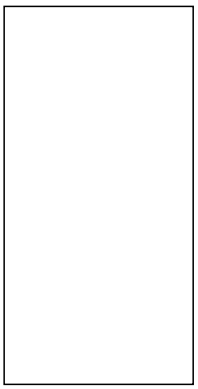

SF-70 – 2.000rs

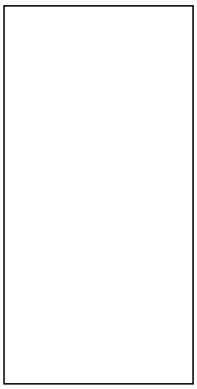

SF-71 – 3.000rs

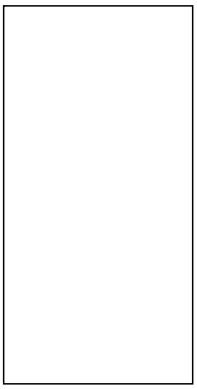

SF-72 – 4.000rs

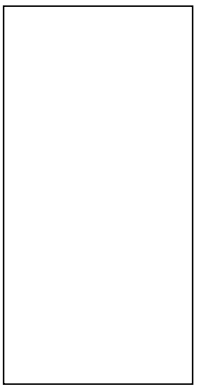

SF-73 – 5.000rs

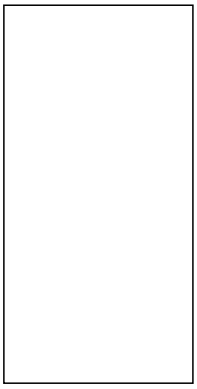

SF-74 – 6.000rs

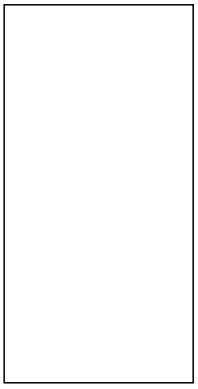

SF-75 – 7.000rs

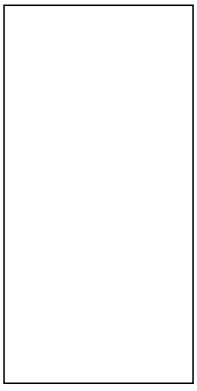

SF-76 – 8.000rs

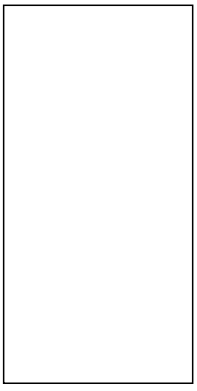

SF-77 – 9.000rs

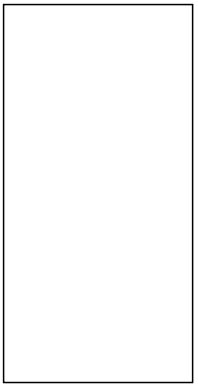

SF-78 – 10.000rs

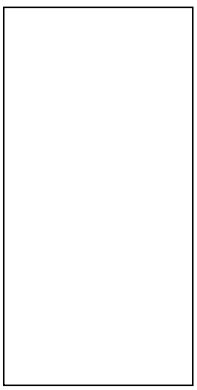

SF-79 – 11.000rs

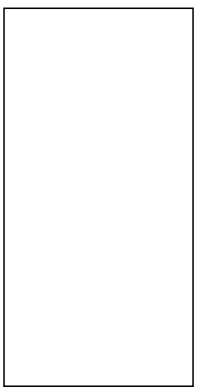

SF-80 – 12.000rs

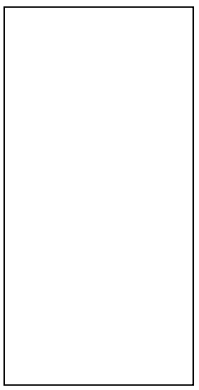

SF-81 – 13.000rs

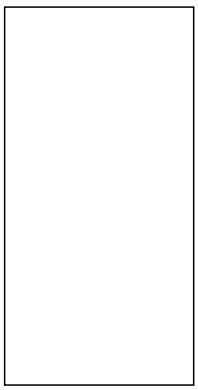

SF-82 – 14.000rs

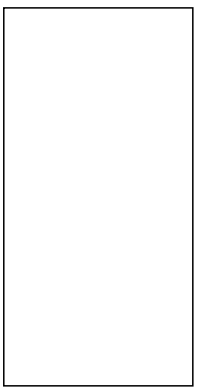

SF-83 – 15.000rs


SF-84 – 16.000rs


SF-85 – 17.000rs


SF-86 – 18.000rs


SF-87 – 19.000rs

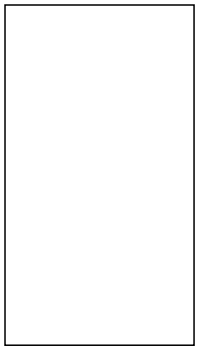

SF-88 – 20.000rs

BRASIL

1877

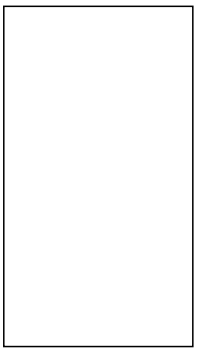
D. Pedro II – Papel Médio – Goma Azul – Sobrecarga Vermelha

Percê e Denteado + Percê – Sobre Selo Verde



SF-89 – 200rs

dt+percê



SF-90 – 200rs

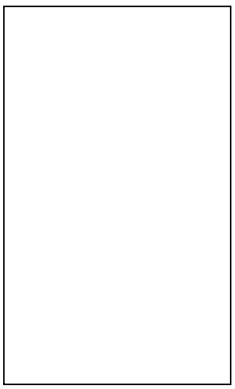
percê

BRASIL

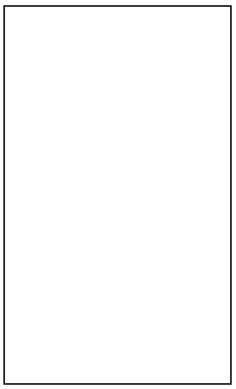
1877

D. Pedro II – Papel Médio Branco – Sobrecarga Azul Escuro

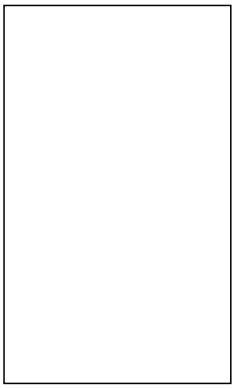
Percê - Com Ponto de Separação no Valor – Sobre Selo Amarelo Ouro



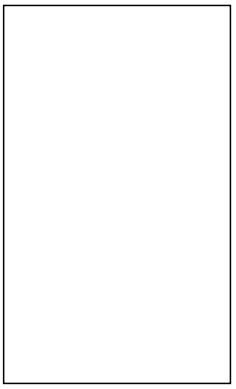
SF-91 – 1.000rs



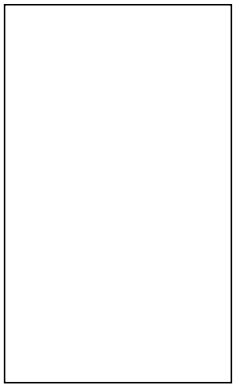
SF-92 – 2.000rs



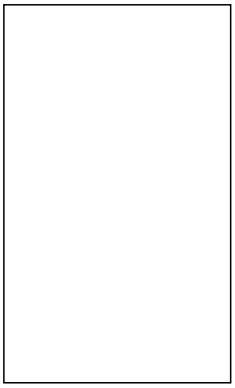
SF-93 – 3.000rs



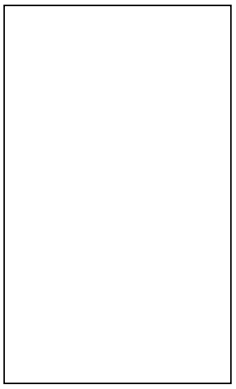
SF-94 – 4.000rs



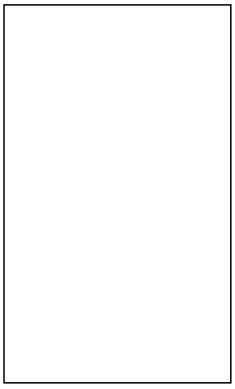
SF-95 – 5.000rs



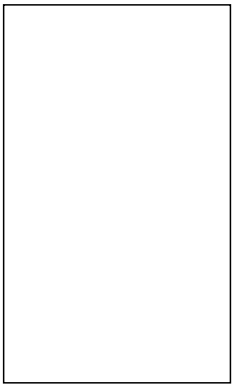
SF-96 – 6.000rs



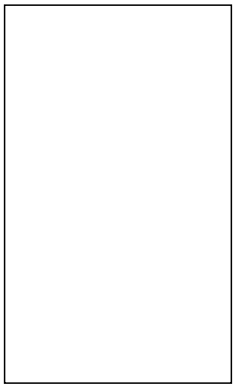
SF-97 – 7.000rs



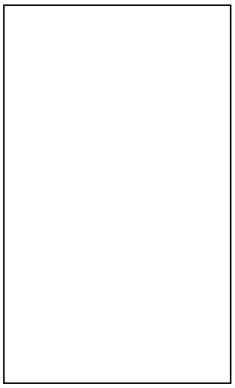
SF-98 – 8.000rs



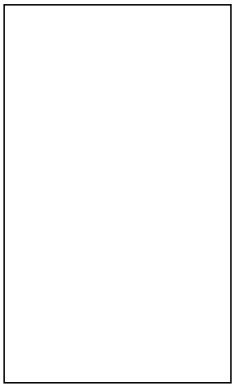
SF-99 – 10.000rs



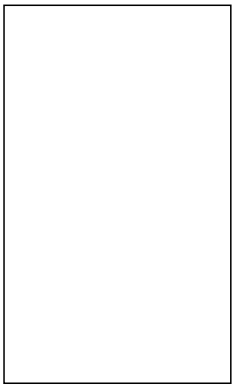
SF-100 – 11.000rs



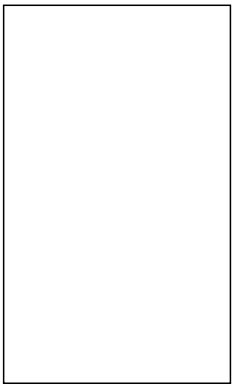
SF-101 – 12.000rs



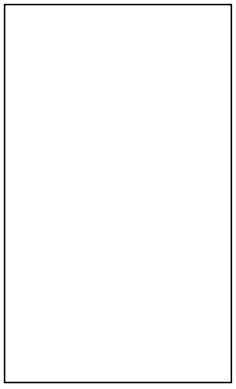
SF-102 – 13.000rs



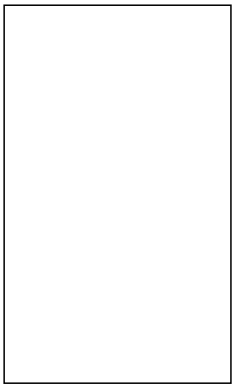
SF-103 – 15.000rs



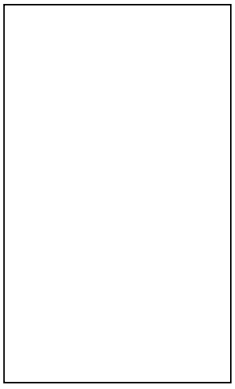
SF-104 – 16.000rs



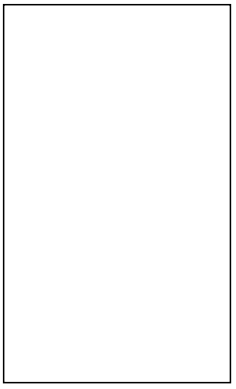
SF-105 – 17.000rs



SF-106 – 18.000rs



SF-107 – 19.000rs



SF-108 – 20.000rs

BRASIL

1879

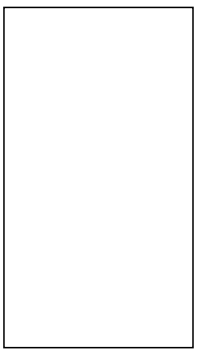
D. Pedro II – Barba Branca – ABN – Os Não Emitidos

Selo Verde

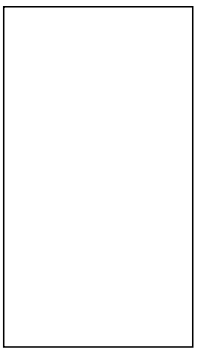
A reutilização dos selos fiscais federais reduzia em demasia a receita do Estado e a Casa da Moeda realizava testes para a obtenção de uma tinta delével com as reimpressões dos Olhos-de-Boi em 1878. Existe uma contradição nas datas apresentadas, enquanto Cerruti diz que estas reimpressões teriam sido realizadas em 1890, Belarmino Pinheiro afirma 1878, data mais confiável.

A Casa da Moeda conseguiu, não só uma fórmula para a tinta, bem como imprimiu os selos fiscais. A American Bank Note, que já havia fornecido os selos da série Barba Branca, enviara também, magníficos exemplares na cor verde dos selos fiscais de 200, 400 e 600 réis. Estes, apesar de estarem prontos para uso, não foram sequer denteados. Sabe-se que a partir de 1873, os selos enviados pela ABN eram denteados no Brasil. Destes selos fiscais, chamados de não emitidos, existem provas diversas, ainda não classificadas.

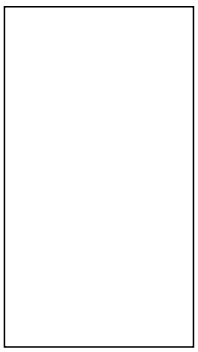
A partir desta data, portanto, fica a ABN, temporariamente sem fornecer selos e/ou selos fiscais ao Brasil e inicia a era Dom Pedro II, padrão Casa da Moeda. Com a expressão “não emitido”, queremos dizer que os mesmos não foram utilizados nos serviços públicos.



SF-NE1 – 200rs



SF-NE2 – 400rs



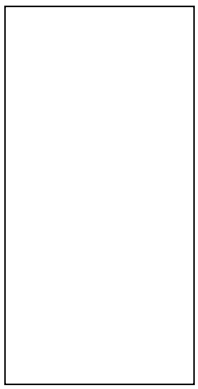
SF-NE3 – 600rs

BRASIL

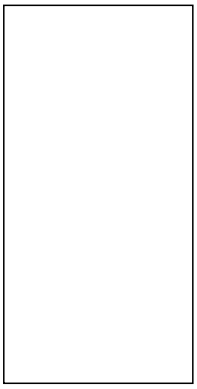
1879/80

D. Pedro II – Papel Vergé – Casa da Moeda

Medalhão Oval e Réis Sobre Tranças – Fundo Cruzado – Selo Castanho Claro



SF-109 – 100rs

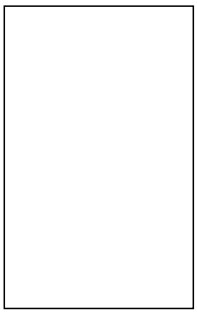


SF-110 – 200rs

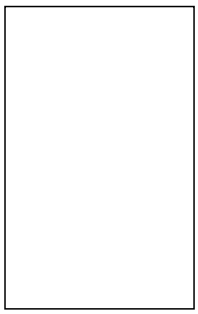
1879

D. Pedro II – Papel Vergé – Casa da Moeda

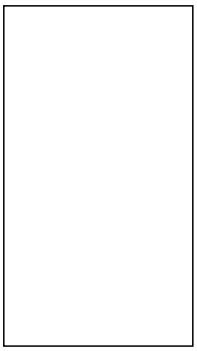
Medalhão Redondo e Réis Sobre Trança e Colmeia (2.000rs) – Fundo Cruzado
Selo Castanho Claro



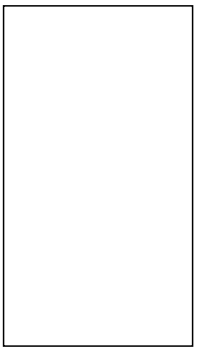
SF-111 – 400rs



SF-112 – 500rs



SF-113 – 1.000rs



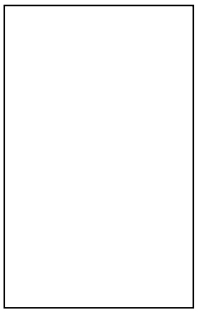
SF-114 – 2.000rs

BRASIL

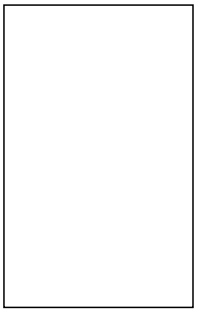
1880

D. Pedro II – Papel Vergé – Casa da Moeda

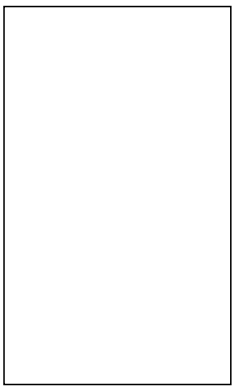
Medalhão Redondo e Réis Sobre Brazil – Fundo Cruzado - Selo Castanho Claro



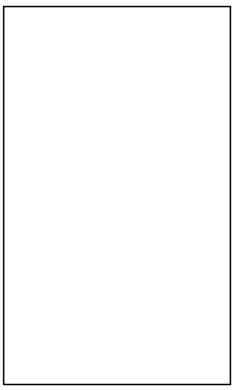
SF-115 – 200rs



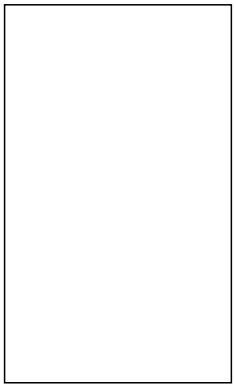
SF-116 – 400rs



SF-117 – 1.000rs



SF-118 – 2.000rs



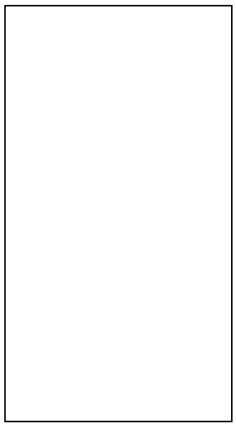
SF-119 – 5.000rs

1880

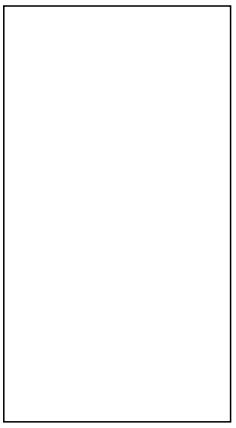
D. Pedro II – Papel Vergé – Casa da Moeda

Medalhão Redondo e Réis Sobre Brazil – Fundo Cruzado a Unido

Selo Lilás Cinza – Sobrancelha Expessa – Continuação da Série Anterior



SF-120 – 10.000rs



SF-121 – 20.000rs

BRASIL

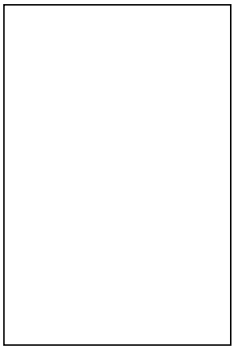
1883

D. Pedro II – Papel Vergé – Casa da Moeda

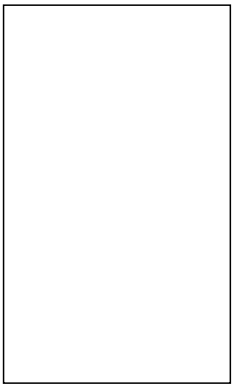
Medalhão Redondo e Réis Sobre Brazil – Fundo Quadriculado

Selo Lilás Rosa Pálido (400rs, 1.000rs, 2.000rs), Castanho Claro (5.000rs),

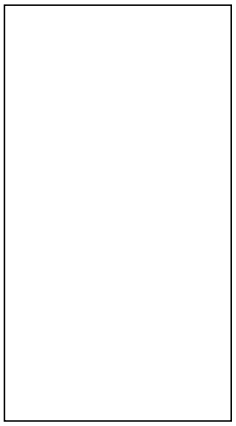
Lilás Cinza (10.000, 20.000rs) – Sobrancelha Fina



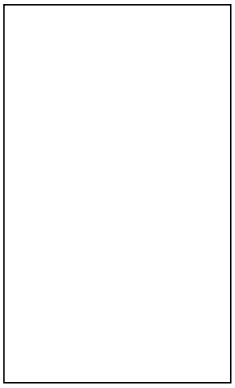
SF-122 – 400rs



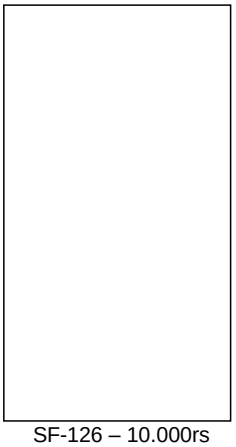
SF-123 – 1.000rs



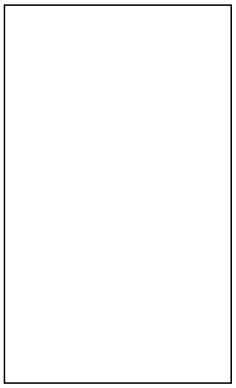
SF-124 – 2.000rs



SF-125 – 5.000rs



SF-126 – 10.000rs



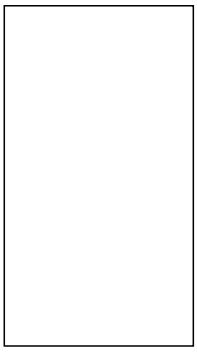
SF-127 – 20.000rs

1883

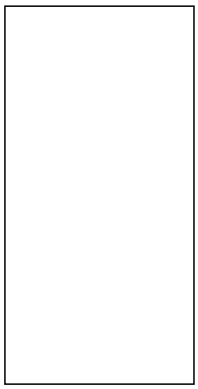
D. Pedro II – Papel Vergé – Casa da Moeda

Medalhão Redondo e Réis Sobre Brazil – Fundo 50 no 50.000

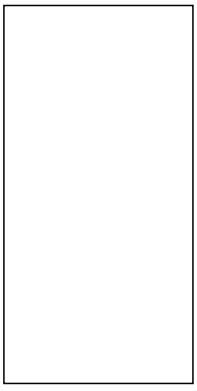
Selo Lilás Rosa Pálido



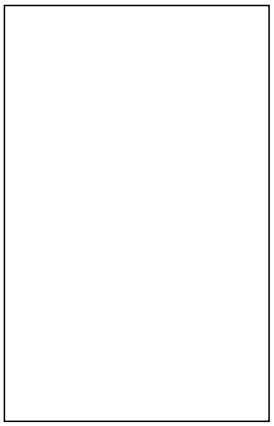
SF-128 – 200rs



SF-129 – 15.000rs



SF-130 – 20.000rs



SF-131 – 50.000rs

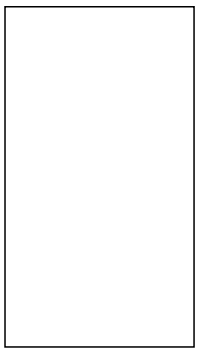
BRASIL

1884

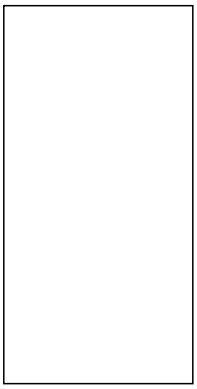
D. Pedro II – Papel Vergé – Casa da Moeda

Medalhão Redondo e Réis Sobre Brazil – Fundo Cruzado – “Cabecinha”

Selo Lilás Cinza Pálido



SF-132 – 500rs

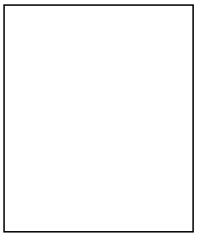


SF-133 – 10.000rs

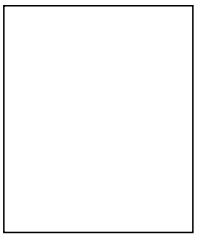
1883

Estampilhas Para Recibo – Papel Vergé Horizontal

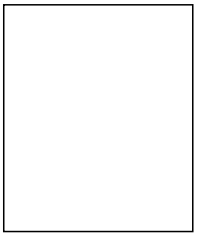
Cifra Branca



SF-134 – 100rs
lilás cinza pálido



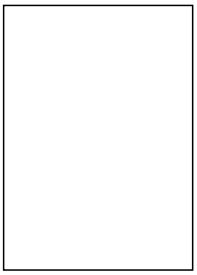
SF-135 – 100rs
verde russo



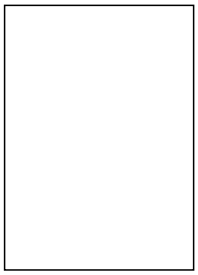
SF-136 – 100rs
oliva esverdeado a amarelado

1885/86

Valores de 200rs Thesouro



SF-137 – 200rs
cifra branca, fundo colmeia



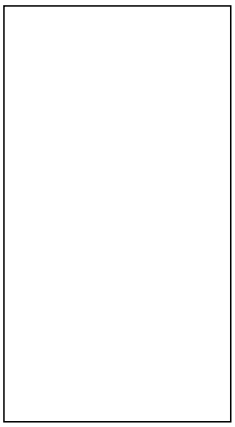
SF-138 – 200rs
cifra cheia, fundo Brazil

BRASIL

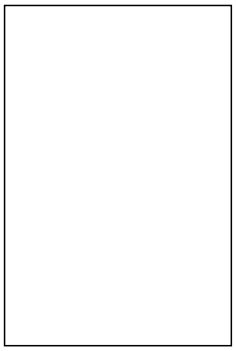
1883/86

Numerais e Coroa

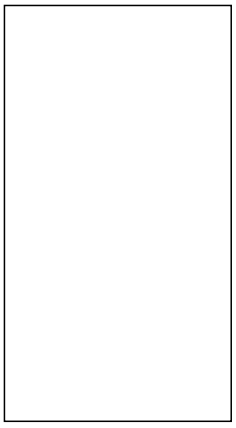
Selo Lilás Cinza e Lilás Rosa (3.000rs)



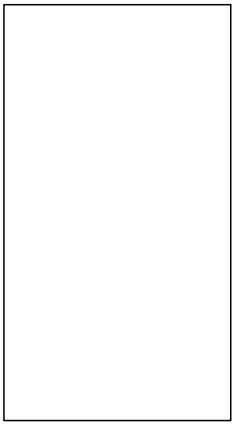
SF-139 – 400rs



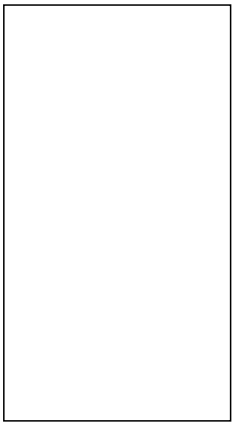
SF-140 – 2.000rs



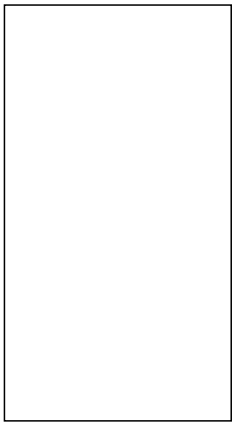
SF-141 – 3.000rs



SF-142 – 4.000rs



SF-143 – 5.000rs



SF-144 – 5.000rs
coroa

Os selos Fiscais apresentam grande semelhança com nossos selos postais.

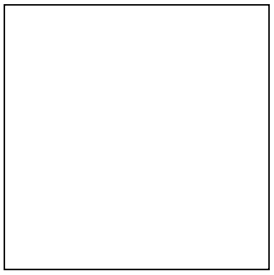
Existem diversas falsificações destas, uma vez que as mesmas chegam a 50.000 réis, enquanto os selos atingem 1.000 réis de facial (Série Barba Branca). Através destes selos fiscais pode-se aprender muito com os selos do império e em muitos casos estes são muito menos frequentes e raros que a maioria dos selos postais. Colecionar é resgatar nossa história.

BRASIL

1874

SELOS FISCAIS PROVINCIAIS

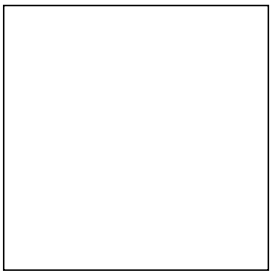
Província da Bahia – Rapé – Numeral Com Data 1874/75 – Sem Denteação



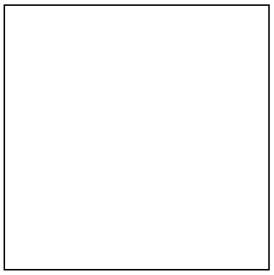
SFP-01 – 30rs
azul

1880

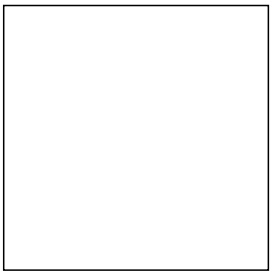
Numerais Com Inscrição “Imposto Sobre Rapé”



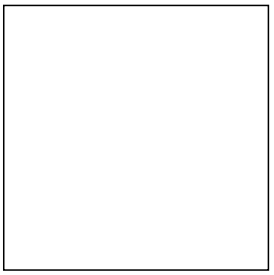
SFP-02 – 20rs
verde



SFP-03 – 30rs
azul



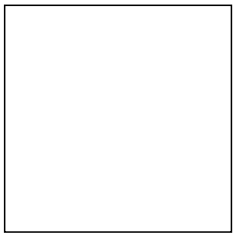
SFP-04 – 40rs
vermelho



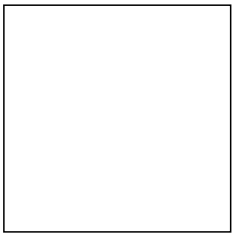
SFP-05 – 80rs
azul

1884

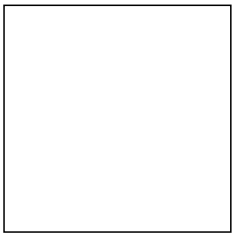
Numerais com Inscrição “Thesouraria”



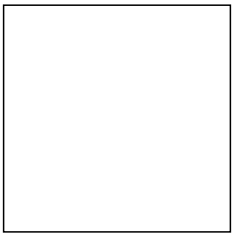
SFP-06 – 15rs
verde



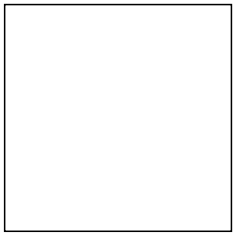
SFP-07 – 20rs
verde



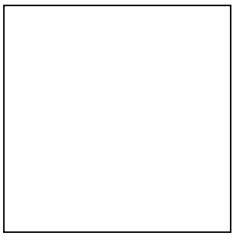
SFP-08 – 30rs
vermelho



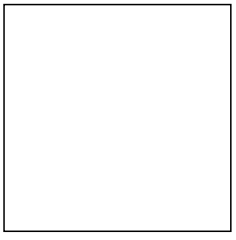
SFP-09 – 40rs
azul



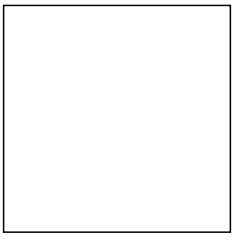
SFP-10 – 60rs
azul



SFP-11 – 80rs
azul



SFP-12 – 90rs
violeta



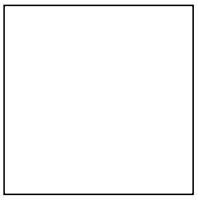
SFP-13 – 90rs
vinho

BRASIL

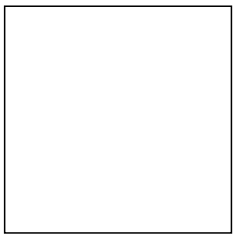
1889

SELOS FISCAIS PROVINCIAIS

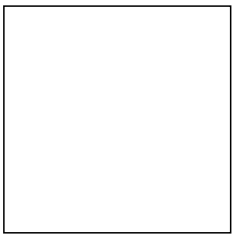
Província da Bahia – Rapé – Numeral Com Inscrição “Thesouro”



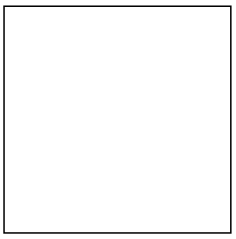
SFP-14 – 7rs
preto



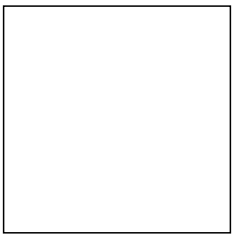
SFP-15 – 15rs
verde



SFP-16 – 30rs
azul



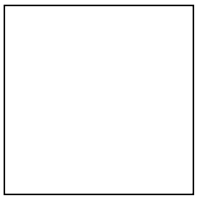
SFP-17 – 60rs
vermelho



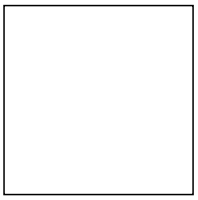
SFP-18 – 90rs
laranja

1889

Sobretaxados Com Novo Valor



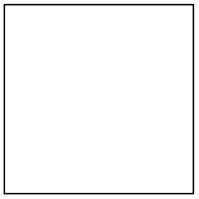
SFP-19 – 15rs/90rs
laranja com sobrec. preta



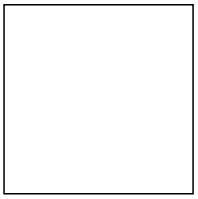
SFP-20 – 25rs/15rs
verde com sobrec. preta

1889

Sobretaxados “Oficial”

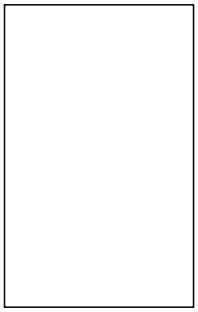


SFP-21 – 15rs/90rs
laranja com sobrec. preta



SFP-22 –15rs
verde com sobrec. preta
“OFICIAL”

Província do Rio de Janeiro – 1885 – Taxa de Expedição



SFE-01 – 1$000
azul