

中国税票 1896 - 1949

Revenue Stamps of China 1896 to 1949

This exhibit is a quick overview of the stamps used for revenues to support government services. Presented by the **China Stamp Society - Chang Qing Long Chapter**.
www.chinastampsociety.org

Postal System

China's first postal type system started in the 700's BC. The system was for official and military documents. There was no charge for the service, but the priority of transfer was set by a "Tallies" list for the source and type of material to be moved.

The Sung Dynasty later issued regulations on methods and speed with which the documents were be transferred.

The Ching Dynasty added "**I - Chan**" which was a 'log' form attached to each document to track the location and time of each step along the trip. This system used until the 1911 Republican Revolution. The "**I - Chan**" is seen on many of the Treat Port Stamps.

The first non-governmental message system "**MIN HSIN CHU**" was a groups of small private companies "Hong" working together to move business mail and some personal letters between port cities started in the early 1400's BC.

The system grew to cover from northeast China to Malay Archipelago. The costs were usually split between the sender and recipient. The Hong also provided travel guides, translation and the writing and reading of messages for the illiterate.

In the mid 1800's, the Hong started using "CHOPS" to indicate that fees had been paid. Usage of actual stamps started in 1878.

The **MIN HSIN CHU** ceased to operate in 1935 because the government wanted to control all postal activity.

Stamps for Customs, Judicial, and other Internal Revenue Systems

Collection and recording of customs fees and duties were controlled by local port officials with little consistency between day to day and port to port operations. This corruption disrupted revenue collection and encouraged illegal trade.

In mid 1854, a new Customs Department centralized control that normalized operations for the 5 original Treaty Ports (Amoy, Canton, Foochow, Ningpo and Shanghai).

This improved revenue collection, but angered the old bureaucracy and caused more hostilities between the Chinese and British. A new treaty in 1858 opened more ports and secured mail service for French, British, and American governments.

In 1896 China followed the lead of other countries in the use of stamps to document collection of fees and duties.

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1896 Red Revenue issue

The Imperial throne authorized the Chinese Imperial Customs to order an estimated 600,000 3¢ revenue stamps from Waterlow and Sons in London. The local customs officials and political leaders refused to use them. They were stored by the Shanghai Customs Statistical Department and in 1897 overprinted for use as postage stamps.

Values: 1 cent, 2 cents, 4 cents, \$1, \$5 on 3¢

1899 The American Bank Note issue.



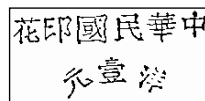
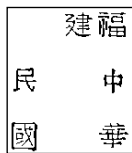
20 cash

100 cash

1000 cash

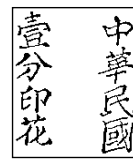
The Chinese government placed an order for three new revenue stamps. Three engraved stamps of different designs in 20, 100 and 1000 cash values were delivered, but again public resentment and political pressure forced the Chinese government to cancel their use and store the stamps.

After the 1911 Revolution, this issue was used after overprinting "Republic of China" and surcharged with a new values

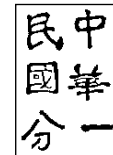


\$1

Other revalue overprints



1 cent



1 cent



10 cents

1907 Japanese Issue



Under pressure from other countries to stop the opium traffic in 1907, the government feared the loss of income and authorized a set of new revenue stamps. The vigorous objection of the provincial governors opposed the use of revenue stamps. The six values (2, 10, 50, 100, 500, and 1000 cash) exist only in unused condition.

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1912 Great Wall Issue



In 1908, Lorenzo Hatch and William A. Grant brought expertise from The American Banknote Company to start the Chinese Bureau of Printing and Engraving. The initial design options were the "Temple of Heaven" and the "Great Wall Guard Tower".



The first design that was put into general usage in 1912 was the Great Wall design, printed and used by the Republican government for five values: 1¢, 2¢, 10¢, 50¢, and \$1. The basic design was used through the 1920's with many new and "touched up" dies at many printing locations. This led to many minor printing variations and color shades.

Overprints were applied by provinces, cities, local groups, and Chambers of Commerce with many sizes, colors, and arrangement of characters. The 1¢ and 2¢ values are quite common with these "chops", as shown below.



Dark Green



Green



Green w/ blue green insert



Zhejiang 1918



Hopeh Province
Hankow city



Peking Old Type



Bank of China



Moukden Revenue Tax
Sub office



Liaoning Province
Fengtien Tax Office



Double Happiness
(Marriage)



ROC
East Szechwan



Yunnan local design

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1926 - 1928 Wheat Series

The Great Wall series wide usage created logistic problems in having the quantities needed in many location plus having secondary operations (overprinting).

The Wheat series was created to have provincial identifiers as part of the initial printing. This resulted in less overprint variations est. 1,000 versus est. 15,000 for the Great Wall series.



Chahar



Chihili



Fukien



Heilungkiang



Honan



Jehol



Kiangsi



Kiangsu



Kirin



Kirin center



Mukden



Peking



Shansi



Sinkiang



Shantung 1st print



Shantung 2nd print



Shantung 3rd print



Kirin center value
Pin Kiang

江濱



Honan province
Min Ch'ing

清道



Shantung 2nd print
Yentai

台烟



Honan province
Xu Chang

昌許

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1925 Sword, Shield & Flag

Printer unknown
values: 1¢, 2¢, 10¢, 50¢, \$1



1926 Hubei Industrial / Agriculture

Printer unknown
Hankow overprint
values: 1¢, 2¢, 10¢, 50¢, \$1



1926 Jiangsu Province

Han Shan Temple
Lottery overprint
values: 1¢, 2¢, 10¢, 50¢, \$1



1927 Zhejiang Province

(Chekiang province)
Shaoxing City Gate
values: 1¢, 2¢, 10¢, 50¢, \$1



1927 Anhui Province

Anqing City
Zhenfeng Pagoda
values: 1¢, 2¢, 10¢, 50¢, \$1



1926 Fujian Double Flag & Map with Star

Printer unknown
values: 1¢, 2¢, 10¢

1932 Anhwei / Chekiang / Kiangsu

Yen Kiang Temple / Anhwei Aunchung Pagoda
Printer unknown
values: 1¢, 2¢, 10¢, 50¢, \$1



1931 Zhongshan Monument map overprinted "Guangdong"

Printed by National Gov. Finance Dept.
Used in Kwangtung, Kwangsi, Fukien
Rough textured paper
values: 1¢, 2¢, 10¢, 50¢

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1927 Flag on Map – 5 Stripes & 4 Stripes

The Flag on Map replaced the Wheat series and was used for all services except Judicial. The number of overprint varieties is about the same as the Great Wall series.

The 5 stripes / bars design was released in 1927 and the 4 stripes / bars design was released in 1928.



Shansi



Kiangsu province
Zhenjiang City Dantu District



5 stripes



Kiangsu Prov.
5 stripes



4 stripes



5 stripes
Tian Jin
Special City



4 stripes
Shan Dong
The First District



5 stripes
He Bei Province
Tian Jin



5 stripes
Taishan
Hsinchang



4 stripes
Hopeh province
Peking type 2



5 stripes
Jiang Su Province
Shanghai Special District



5 stripes
Shānxī Province



4 stripes
Jiangsu Province
Shanghai South District

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1934 - 1944 Liu-Ho Pagoda

The Six Harmonies Buddhist Pagoda in Zhejiang Province is the basis for this series of revenue stamps. There were 5 different printers with values from 1¢ to 20¥ in various colors and color shades and with "Secret Marks".

1934/1936 National Government Finance Ministry



WU in path



1938 Dah Tung



Dot in pearl



1938 Commercial Press



'C' & 'P' in pearls

1940 Dah Tung



Recut '2 CENTS' coarser font

1941 Ching Hwa



'T' in upper left scroll tip

1941 Dah Tung Shanghai



WU in path

1942 Pai-cheng, Fukien



'C' in upper left scroll tip



'R' secret mark under tree



Shanghai National Product Company



Sinkiang overprint in red revalue \$1000 in black



Szechwan Province



Kiangsu plus Ning P'u District

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1939 Pagoda by Japanese Provisional Government

Values: 1¢, 2¢, 5¢, 10¢, 50¢, \$1

1940 Overprinted by returning Chinese Governments



府政民國
湘鄂贛

North China Japan National Government - used in Hunan, Hupei, Kiangsi



府政民國
還都紀念

North China – Commemorating of Return to the Capital Nanjing.



1940 Temple of Heaven at Peking.

Engraved pf 14 Issued by Japanese Gov.

Values : 1¢, 2¢, 4¢, 6¢, 10¢, 20¢, 50¢, \$1, \$10, \$100



Horse Racing / Lottery

馬賽專用票



Revalued

伍 毫
角 作

4¢ to 50¢



Revalued

壹 毫
角 作

1¢ to 50¢



Revalued

肆 國
圓 幣

\$4 on \$1 on 6¢

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1940 Kuomintang Government Officials

1938, 1940 Government Officials valued in cents and dollars

1938 Engraved Perf 14 Printed at Hong Kong Dadong Book Store

1940 Engraved Perf 11 Printed at Ministry of Finance of Chongqing Printing Bureau

Koong, Xiangxi



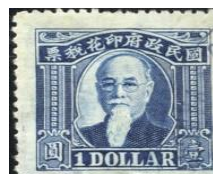
values:
1¢, 20¢, \$10

Chiang Kai-Shek



values:
2¢, 50¢, \$20

Lin, Sen



values:
10¢, \$1, \$100

1941 - 1944 Kuomintang Government Officials in cents and Yuans

1941-1944 Engraved Perf 14 Printed at Shanghai Dadong Book Co., Ltd.

1944 Engraved Roulette Printed by the Central Trust Office

Koong, Xiangxi

values:
1¢, 20¢, 4¥, 10¥, 40¥

Chiang Kai-Shek

values:
2¢, 50¢, 20¥

Lin, Sen

values:
10¢, 1¥, 100¥, 400¥



1943 Sun Yat-sen

1943 Rouletted Printed by Central Trust Printing

1944 perf 12.5 Printed Shanghai Dadong Book Co.

Values : 10¢, 40¢, 1¥, 4¥, 10¥

1946 Flag over Globe center value

Printed by Zhenming Press

values: \$3 and \$5



1947 Flag over Globe bottom corner value

Printed by Central Printing Factory - Shanghai

values: \$3 and \$5

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1944 Chien – men Gate in Peking

Printed by Commercial Press? Central Trust?

Values : 2¢ to \$50 Engraved and Lithographed



Secret Marks (extra people)



1943 Fu Hsing Gate (Arch Top Banner)

multiple Printers (Central Trust, Chung Hwa, Dah Tung, Dah Yeh)

Values : 5¢ to \$1000, 1¥, 4¥ Engraved and Lithographed



1945 Fu Hsing Gate (Scroll Top Banner)

Printed by Dah Tung & Chung Hwa

Values : 10¢ to \$400 Engraved and Lithographed



1946 Northeast Provinces added to Scroll Top Fu Hsing issue

Printer unknown in NE Provinces

Values : \$5 to \$1000 plus overprints for revalue and local needs



Province Characters



1948 Farming - Equipment, Field

Printed in China Engraving and Printing - Shanghai

Values : 1¢ to \$500 Engraved and Lithographed



Engr.



Litho.



1941 Kwangtung Insurance Tax

Printed in Canton

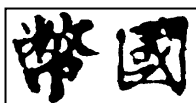
Values : 1¢ to \$5 Lithographed



1942 - 1945 Insurance Tax

Used Shanghai & Nanking

Values : 10¢ to \$100 Lithographed



National Currency overprint

幣國

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1946 Transportation Series

The Transportation Series was the last major printing of revenue stamps before the split of China into the Republic of China (Taiwan) and the Peoples Republic of China (mainland).

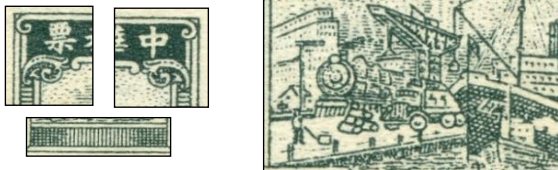
Several issues and values were revalued (over printed) for Gold Yuan and Silver Yuan currency conversions on general postage, and local mainland China Provincial postage.

There were 6 different printers for both engraved and lithograph issues. Each printing type has easily identifiable secret marks and feature changes.

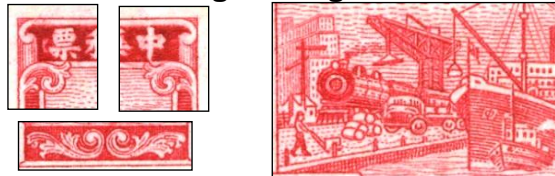
Values : \$10 to \$500000



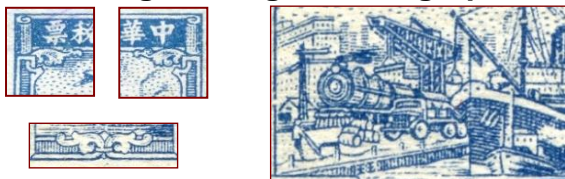
CEPW - Shanghai Lithograph



CEPW - Shanghai Engraved



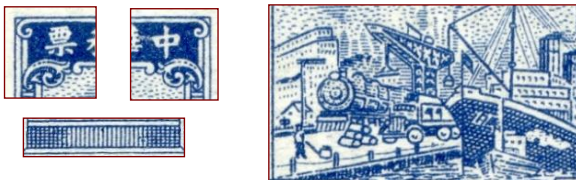
Chen Ming - Shanghai Lithograph



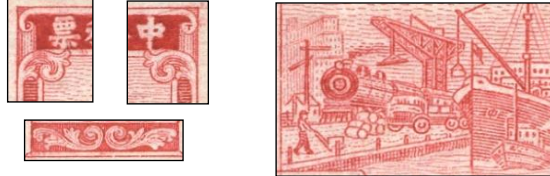
Chen Ming - Shanghai Engraved



Dah Tung - Shanghai Lithograph



Dah Tung - Shanghai Engraved



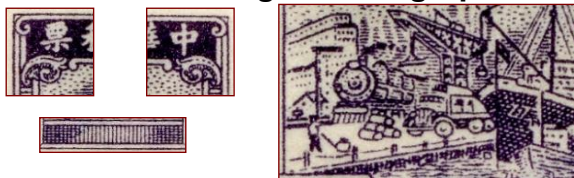
CEPW - Peiping Lithograph



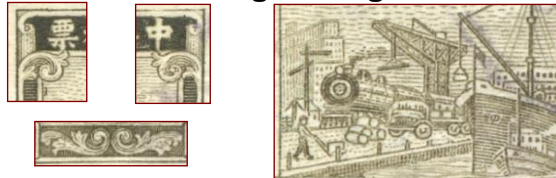
CEPW - Peiping Engraved



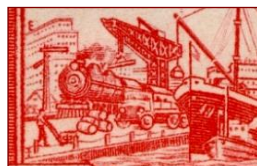
Dah Yeh - Shanghai Lithograph



Dah Yeh - Shanghai Engraved



Ying Hua - Shanghai Engraved



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Consolidated Tax



1948 Transportation scene

Printed by Central Print Factory

Values: \$20,000, \$50,000, \$100,000, \$300,000, \$500,000



1946 Farm scene

Printed by Central Print Factory

Values: \$5, \$20

Charity Issues

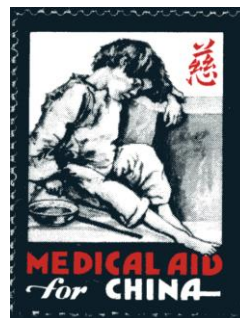
In the early to mid 1900's, China had food shortages. The famines were due to poor cooperation between local governments and corruption, the size of China and its weather patterns. Also, North China, one of the major food producers shifted a lot of its land to Opium growing.



1924 North China Famine Relief
printer unknown



1921 China Famine Relief - sold in NYC chain drug stores



1938 American Bureau for Medical Relief to China

1924 Syracuse Univ. - medical training for chinese students



1926 Seal for China Intl. Famine Relief Commission



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Judicial / Documentary Stamps



1913 - Large Holy Goat or Sheep Prodigy

It was believed that the animal could tell right from wrong.
Printed by China Printing Bureau - Beijing
Values: 1¢, 5¢, 10¢, 20¢, 50¢, \$1, \$5, \$10



1917 - 1913 series with 'Red Jiahe' - Ministry of Justice seal

Overprinted by Central Printing
Values: 10¢, 20¢, 50¢, \$1



1922 - Small Holy Goat or Sheep Prodigy - 2nd Series

Printed by China Printing Bureau - Beijing
Values: 1¢, 5¢, 10¢, 50¢, \$1, \$5, \$10



"North China Temporary Use" overprint



1929 - 1944 White Sun (10 printings) in various colors

Printed by Nanjing Jinhua, Hong Kong, Chongqing South China, and Jiancheng
Values: 1¢, 5¢, 10¢, 20¢, 50¢, \$1, \$5, \$10

1942 - 1944 7th thru 10th printings of the above series

Printed by Chongqing South China and Jiancheng Co.'s
Values: \$50, \$100



1944 White Sun with Halo

Puppet Government in Wuhan
Values: 1¢, 5¢, 10¢, 20¢, 50¢, \$1, \$5, \$10, \$50, \$100



1930's Documentary

Szechwan use
Values: 10¢, 30¢, 60¢, \$1, \$2, \$5, \$10



1942 Court Tax

Judicial Fees
Values: \$100, \$500, \$1k, \$5k, \$10k, \$50k

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Commodity Issues 1943 - 1953

The Central government attempted to get "Full Taxation" on a wide variety of everyday products. Some products such as alcohol, tobacco, and matches used specific stamps and the common materials used stamps like the ones below.

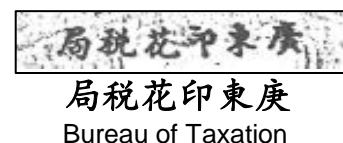


1945-7 General Commodity Value \$500
Values: \$5 to \$200,000

1949 General Commodity Value \$1
Values: 10¢ to \$2



1930 -1936 Fireworks Tax
Values: 1 to 20 Catty / Cass A & B
1 Catty = about 600 grams (varys per locality)



廣東省稅務局
Bureau of Taxation

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1940's Repackaged Wine & Tobacco
Printed by Central Trust



Liquor / Wine



1912 Peking Wine Tax
Values: 1¢, 2¢, 10¢, 50¢



1912 Liquor Tax - Hopeh overprint
Values: 1¢ to \$1
Shansi overprint



N. W. China - Shaanxi Province
Special Permit - Bottled Wine



1925 Chihli Province
Wine Tax
Values: 1¢ to 30¢

1954 Taiwan Tobacco & Wine

- Red - Rice Wine
- Blue - Special Rice Wine
- Green - Beer

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Tobacco



1912 Tobacco Tax
Values: 20¢, \$1, \$2



1945 Cigarette Tax
Anhwei / Chekiang / Kiangsu
5000 Cigarettes 4th class



1945 Match Tax
R.O.C. Safety Match
Values: 1st and 2nd class



1935 -1940 Cigarette Tax
Honan Province
10th District overprint
Values: 4/10¢ to 1¢



1916 Cigarette Tax
Values: 1/2¢ to 50¢



1930's Cigarette Tax
Values: 1/20¢ to 5¢

1923 Cigarette Tax Yi Kiang Gate
Kiangsu Province
Overprint Sung Ch'ing District: 14th year 9th month
Values: 1/5¢ to 1¢