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 “Hongs” 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 Hongs also provided travel guides, translation and the writing and reading of messages for the illiterate.

In the mid 1800’s, the Hongs 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.
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.
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

Other revalue overprints

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.
Revenue Stamps of China 1896 to 1949

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 Brown
- Brown
- Reddish Brown
- Zhejiang 1918
- Peking Type 1
- Peking Type 2
- JiangXi province
- GanXian district
- Shanxi province
- Henan province
- Yiyang city
- Guangdong province
- Canton
- Republic of China
- West Szechwan
- Yunnan local design
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.

Values: 1¢ to $1
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
(Chelching province)
Shaoming 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¢
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.

Values: 1¢ to $1
**中国税票 1896 - 1949**

Revenue Stamps of China 1896 to 1949

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

- **1934 Dah Tung**
  - Dot in pearl

### 1938 Commercial Press

- **1938 Dah Tung**
  - Dot in pearl

### 1940 Dah Tung

- Recut '2 CENTS'
- Coarser font

### 1941 Ching Hwa

- 'C' & 'P' in pearls

### 1941 Dah Tung  Shanghai

- 'T' in upper left scroll tip

### 1941 Dah Tung  Shanghai

- WU in path

### 1942 Pai-cheng, Fukien

- 'C' in upper left scroll tip

### Lottery overprint

- Shanghai Special area

### Revalue 20¢ on 2¢

- Bank of China
中国税票 1896 - 1949
Revenue Stamps of China 1896 to 1949

1939  Pagoda by Japanese Provisional Government
Values: 1¢, 2¢, 10¢, 50¢, $1

1940  Overprinted by returning Chinese Governments

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

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

Revalued
$4 on $1 on 6¢
1940  Kuomintang Government Officials

Kong, Xiangxi  Chiang Kai-Shek  Lin, Sen

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

Values:
1¢, 20¢, $10
2¢, 50¢, $20
10¢, $1, $100

1940 - 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

Values:
1¢, 20¢, 4¥, 10¥, 40¥
2¢, 50¢, 20¥
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
1944 Chien – men Gate in Peking
Printed by Commercial Press? Central Trust?
Values : 2¢ to $50  Engraved and Lithographed

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

1948 Farming - Equipment, Field
Printed in China Engraving and Printing - Shanghai
Values : 1¢ to $500  Engraved and Lithographed

Kuomintang Membership Tax
Political and Social Chinese societies dues receipts

1930 - 1939
Used in China

1940's
Canadian Conferences
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
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.
1913 - 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 - Holy Goat or Sheep Prodigy - 2nd Series
Printed by China Printing Bureau - Beijing
Values: 1¢, 5¢, 10¢, 50¢, $1, $5, $10

1929 - White Sun Emblem
Printed by China Printing - Nanjing Jinhua (Nationalist Gov.)
Values: 1¢, 5¢, 10¢, 20¢, 50¢, $1, $5, $10 all blue

1931 - 1944 (10 printings) in various colors and printers
Printed by Nanjing Jinhua, Hong Kong, Chongqing-South China, and Jiancheng Printing Co.'s
Values: 1¢, 5¢, 10¢, 20¢, 50¢, $1, $5, $10

1942 - 1944 7th thru 10th printings of the above series
Printed by Chongping South China and Jiancheng Co.'s
Values: $50, $100
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.

1947 General Commodity
Value $5000
Values: $5 to $200,000

1933 Kerosene / Fuel Tax for Guangzhou (formerly Canton)
1940's Repackaged Wine & Tobacco
Printed by Central Trust

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

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

1947 Cigar Tax  
25 Cigars 4th class

1930 Cigarette Tax  
Republic of China  
Honan Province  
Values: 4 Rin to 8 Rin

1929 Cigarette Tax  
Peking  
Values: 1/20¢ to 4¢

1927 Cigarette Tax  
Kiangsu Province  
Values: 2/5¢ to 4¢

1923 Cigarette Tax  Yi Kiang Gate  
Kiangsu Province  
Overprint Nan Shih Cha Pei + Hsin K’ang  
Values: 1/5¢ to 1¢