

2020 Seminar on Revenue Stamps and Finance & Taxation Culture Was Held Successfully in Nanchang, China

Reported by Liang Yao'hua

2020 Seminar on Revenue Stamps and Finance & Taxation Culture was held successfully and productively in the Jiangxi University of Finance & Economics (abbreviated as JXUFE), Nanchang, China on October 31. The Seminar was organized by three subsidiaries of JXUFE: Chinese Revenue Stamps Research Center, Research Center of Finance & Taxation and College of Finance & Public Administration.

It's the second seminar about revenue stamps and finance & taxation culture held in JXUFE. And the past one named as Collection & Exhibition of Revenue Stamps and Academic Seminar was held on December 19, 2009.



Jiangxi University of Finance & Economics (JXUFE)

Nearly 60 representatives, including revenue philatelists & experts, professors and graduate students on finance & taxation and staff of some museum of finance & taxation from Beijing, Shanghai, Tianjin, Hebei, Shanxi, Shaanxi, Inner Mongolia, Hubei, Hunan, Guangdong, Fujian, Zhejiang, Jiangsu, Sichuan and Jiangxi, attended the Seminar. The host of the Seminar is Professor Xi Wei'qun, director of the Research Center of Finance & Taxation, JXUFE.

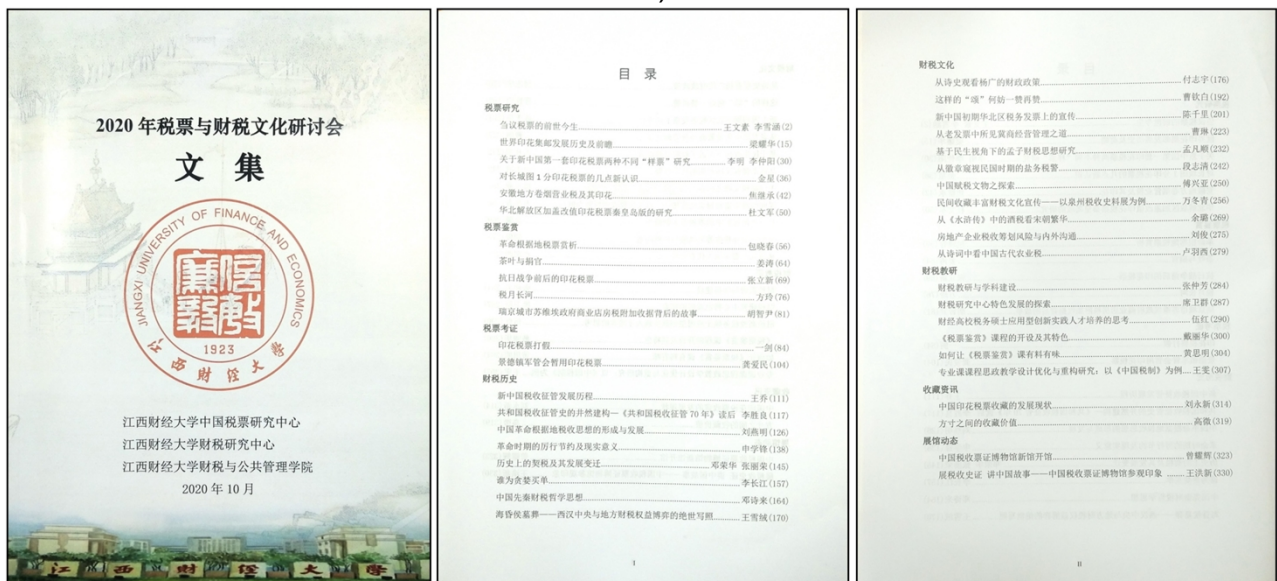


The Seminar site



Group photo of all Seminar representatives

As an important achievement of the Seminar, a thick book of more than 330 pages - *Collected Works of the 2020 Seminar on Revenue Stamps and Finance & Taxation Culture* was published. Each representative was given the book. It contains 38 academic research articles and 4 reports about revenue stamps and finance & taxation culture (see the list of detailed titles attached at the end of this article).



Cover and contents page of the Collected Works

At the seminar, Professor Wang Qiao (secretary of the Party Committee of the CPC, JXUFE) first delivered a warm congratulatory speech.



Professor Wang Qiao delivered a congratulatory speech

Professor Xi Wei'qun introduced a new book to be published - *70 Years of Tax Collection & Administration in New China* written by Professor Wang Qiao, Ms. Xi Wei'qun and Dr. Zeng Yao'hui (director of the China Revenue Stamps Research Center, JXUFE). It contains the historical development of New China tax collection & administration in the past 70 years and the prospect of tax reform in the new era, and studies & explains several special subjects such as the formulation & perfection of tax collection & management law, the management of tax invoices, the management & improvement of tax service system, the information construction of tax collection & management, etc.



Professor Xi Wei'qun introduced the new book

At the forenoon Seminar, six representatives delivered their keynote speeches in turn. They are *the Strict Economy in the Revolutionary Period and Its Practical Significance* by Mr. Shen Xue'feng (fellow of the China Academy of Fiscal Sciences), *the Start & Development of World Revenue Philately* by Mr. Liang Yao'hua (chief editor of the magazine Hubei philately), *Construction of the History of Tax Collection & Management in the New China* by Mr. Li Sheng'liang (scholar of the Taxation Bureau of Hebei Province), *the Retrospection & Current Situation of Chinese Revenue Philately* by Mr. Liu Yong'xin (honorary president for life of the China Revenue Philately Seminar), *On the Sui Dynasty Emperor Yang Guang's Fiscal Policy from Some Epics* by Mr. Fu Zhi'yu (professor of the Southwest Jiaotong University) and *Introductions about the Chinese Tax Receipts Museum* by Dr. Zeng Yao'hui. Here are photos of four of them -



Mr. Shen Xue'feng, Liang Yao'hua, Li Sheng'liang and Liu Yong'xin

With great interest, all representatives visited the Chinese Tax Receipts Museum in JXUFE, opened in September 2013 - the first theme museum with tax receipts as its content in China. Dr. Zeng Yao'hui explained to them those more than 2000 historical & interesting tax receipts, revenue stamps and related items since the Ming Dynasty (1360s - 1640s).



Visiting the Chinese Tax Receipts Museum



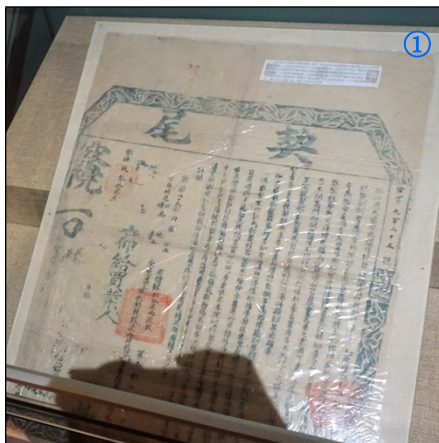
Various tax payment certificates in the Ming Dynasty (1360s - 1640s)



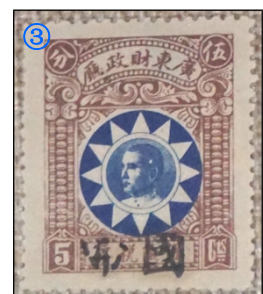
Various tax payment certificates or licenses in the Qing Dynasty (1630s - 1910s)



Various tax payment certificates or licenses in some Liberated Areas (1930s - 1940s)



- ① A very rare “Qi’wei” (tax certificate) issued by the Yingtian Court of Censors (1636);
- ② Wooden printing plate for tax stamp in She County, Anhui (Qing Dynasty);
- ③ Landed Duty stamps for opium in Hunan (1870s - 1900s)



- ① Tag of Coach Tax Paid issued by the Shenyang Financial Department (1913)
- ② Landed Duty stamp for cigarette in Shanxi (1915)
- ③ Insurance Tax stamp (5 cents) in Guangdong, ROC



- ① Land Tax stamps issued by the Revenue Service of Jiangsu Financial Department, ROC
- ② A-type Phosphorus Sulfide Match Tax stamp issued by the Ministry of Finance, ROC
- ③ Transfer Tax stamp (10 cents) issued in Zhejiang, ROC
- ④ Cigarette Tax stamps issued in three different Liberated Areas
- ⑤ A rare Inspection Certificate of Tax Paid Goods Modification used on socks (Shanghai, 1950s)

The afternoon Seminar was divided into two branch venues - Appreciation & Study on Revenue Stamps (hosted by Dr. Zeng Yao'hui) and Study on Finance & Taxation Cultures (hosted by Professor Xi Wei'qun).

More than 20 revenue philatelists & experts attended the activity at the first branch venue. Vice curator of the China Securities Museum and exhibitor of *the Great Wall Design Duty Stamp 1 Cent Issue (1912-1935)*, Mr. Jin Xing made a wonderful speech about his recent research results on the 1 cent issue of the Great Wall Design duty stamps. A revenue expert from Nanjing, Jiangsu, Mr. Fu Xing'ya gave a short speech and presented his book *Atlas of Chinese Tax History Relics* to the China Revenue Stamps Research Center. On behalf of the museum, Dr. Zeng Yao'hui gladly accepted the donation.



The first branch venue: Appreciation & Study on Revenue Stamps



Mr. Jin Xing delivered his speech



Mr. Fu Xing'ya (left) presented his book to the China Revenue Stamps Research Center

Other representatives also delivered speeches of different topics in succession, and conducted extensive & in-depth exchanges and discussions on some topics. Here are photos of eleven of them -



Mr. Li Ming (Tianjin), Liu Yong'xin (Inner Mongolia), Jiao Ji'cheng (Shaanxi) and Wan Dong'qing (Fujian)



Mr. Du Wen'jun (Shanxi), Gong Ai'min (Guangdong), Liu Hai'li (Zhejiang) and Deng Jun'hui (Jiangxi)



Mr. Tu Qiang (Jiangxi), Zeng Yao'hai (Jiangxi) and Li Zhong'yang (Tianjin)

List of Detailed Titles in the Collected Works of the 2020 Seminar on Revenue Stamps and Finance & Taxation Culture

Serial Number	Article Title	Author
Study on Revenue Stamps		
1	The Past and Present of Tax Stamps	Wang Su'wen and Li Xue'han
2	The Start & Development of World Revenue Philately	Liang Yao'hua
3	Study on Two Different "Specimens" of the First Set of Duty Stamps in New China	Li Ming and Li Zhong'yang
4	Some New Understandings on the 1 Cent Issue of the Great Wall Design Duty Stamps	Jin Xing
5	Local Cigarette Business Tax and Its Stamps in Anhui	Jiao Ji'cheng
6	Study on the Overprinted & Surcharged Qinhuangdao Print Duty Stamps in the Liberated Area of North China	Du Wen'jun
Appreciation on Revenue Stamps		
7	Appreciation of Tax Stamps in the Revolutionary Base Areas, China	H. C. Paa (Hong Kong)
8	Tea and Taxes	Jiang Tao
9	Duty Stamps before & after the Anti-Japanese War	Zhang Li'xin

10	The History of Taxation	Fang Ling
11	The Story behind the Additional Fee Receipt of the Business & House Tax Issued by the Ruijing Soviet Government	Hu Zhi'yun
Textual Research on Revenue Stamps		
12	Anti-counterfeiting on Tax Stamps	Yi Jian
13	Temporary Duty Stamps Issued by the Jingdezhen Military Control Commission	Gong Ai'min
History of Finance & Taxation		
14	The History of Tax Collection & Management in the New China	Wang Qiao
15	Construction of the History of Tax Collection & Management in the New China	Li Sheng'liang
16	The Formation & Development of Taxation Thoughts in the Chinese Revolutionary Base Areas	Liu Yan'ming
17	The Strict Economy in the Revolutionary Period and Its Practical Significance	Shen Xue'feng
18	Deed Tax and Its Development in History	Deng Rong'hua and Zhang Li'rong
19	Who Paid for His Greed?	Li Chang'jiang
20	The Philosophy of Finance & taxation in the Pre-Qin Period of China	Deng Shi'lai
21	Marquis Haihun's Tomb - a True Portrayal of the Game between the Central & Local Fiscal and Taxation Rights & Interests in the Western Han Dynasty	Wang Xue'rong
Finance & Taxation Culture		
22	On Emperor Yang Guang's Fiscal Policy in the Sui Dynasty from Some Epics	Fu Zhi'yu
23	Such "Eulogizing" Should Be Praised Many Times	Cao Qin'bai
24	Publicities on Tax Invoices of North China in the Early Days of New China	Chen Qian'li
25	On the Operation & Management of Hebei Merchants from Old Invoices	Cao Lin
26	Study on Mencius' Finance & Taxation Thoughts from the Perspective of People's Livelihood	Meng Fan'shun
27	On Policemen of the Salt Tax in the Period of ROC from Badges	Duan Zhi'qing
28	Exploration of Tax Cultural Relics in China	Fu Xing'ya
29	Taking Quanzhou Tax Historical Materials Exhibition as an Example, Folk Collection Can Enrich the Publicity of Finance & Taxation Culture	Wan Dong'qing
30	On the Prosperity of Song Dynasty from Wine Tax in the Novel Water Margin	Yu Lu
31	Tax Planning Risk and Internal & External Communication of Real Estate Enterprises	Liu Jun
32	On the Agricultural Tax in Ancient China from Poetries	Lu Yu'xi
Teaching & Research of Finance & Taxation		
33	Teaching & Research of Finance & Taxation and Construction of Disciplines	Zhang Zhong'fang
34	Exploration of Characteristic Development of the Research Center of Finance & Taxation, JXUFE	Xi Wei'qun
35	Reflections on the Cultivation of Applied Innovative Practical Talents of Tax Masters in Finance & Economy Universities	Wu Hong
36	Offering & Characteristics of the Course Appreciation on Revenue Stamps	Dai Li'hua
37	How to Make the Course Appreciation on Revenue Stamps Rich & Tasty	Huang Si'ming
38	Study on Design Optimization & Reconstruction of the Teaching of Ideological & Political Course - Taking China's Tax System as an Example	Wang Wen
Information Report		
39	The Current Situation of Chinese Revenue Philately	Liu Yong'xin
40	The Collection Value of Revenue Stamps	Gao Wei
41	The New Site of the Chinese Tax Receipts Museum Opened	Zeng Yao'hui
42	Impression on Visiting the Chinese Tax Receipts Museum	Wang Hong'xin

Completed on 3 November 2020, Wuhan