

# The Tax Stamp Hall of SUFE, China - a Place Worth Visiting for Revenuers

By Yaohua Liang

Founded in 1917, Shanghai University of Finance & Economics (SUFE) is one of the oldest and top-rank financial universities in China. SUFE built & opened its Business Museum in September 2017 (Fig 1). The Museum consists of six branch halls: China Higher Business Education Hall (the major hall), Tax Stamp Hall (Fig 2), Insurance Hall, Currency Hall, Computing Equipment Hall and Temporary Hall.



Fig 1: the Business Museum of SUFE

Among about 20 Tax Museums in China, the Tax Stamp Hall of SUFE has the largest number and the highest quality of tax stamps (Fig 3-5). It has a collection of nearly 10 revenue exhibits that won high prizes at Chinese national and the FIP philatelic exhibitions (including two exhibits that won Gold medals at the FIP exhibitions). More than 4000 precious tax stamps and their combinations selected from the collection of the Hall are displayed, and they are divided into six exhibition areas: a Brief History of Taxation in China, Agricultural Tax Stamps, Commodity Tax Stamps, Duty Stamps, Other Tax Stamps, and Tax Stamps of about 250 Foreign Countries & Regions.



Fig 2: entrance of the Tax Stamp Hall



Fig 3: lobby of the Tax Stamp Hall



Fig 4: part of the Tax Stamp Hall



Fig 5: part of the Tax Stamp Hall

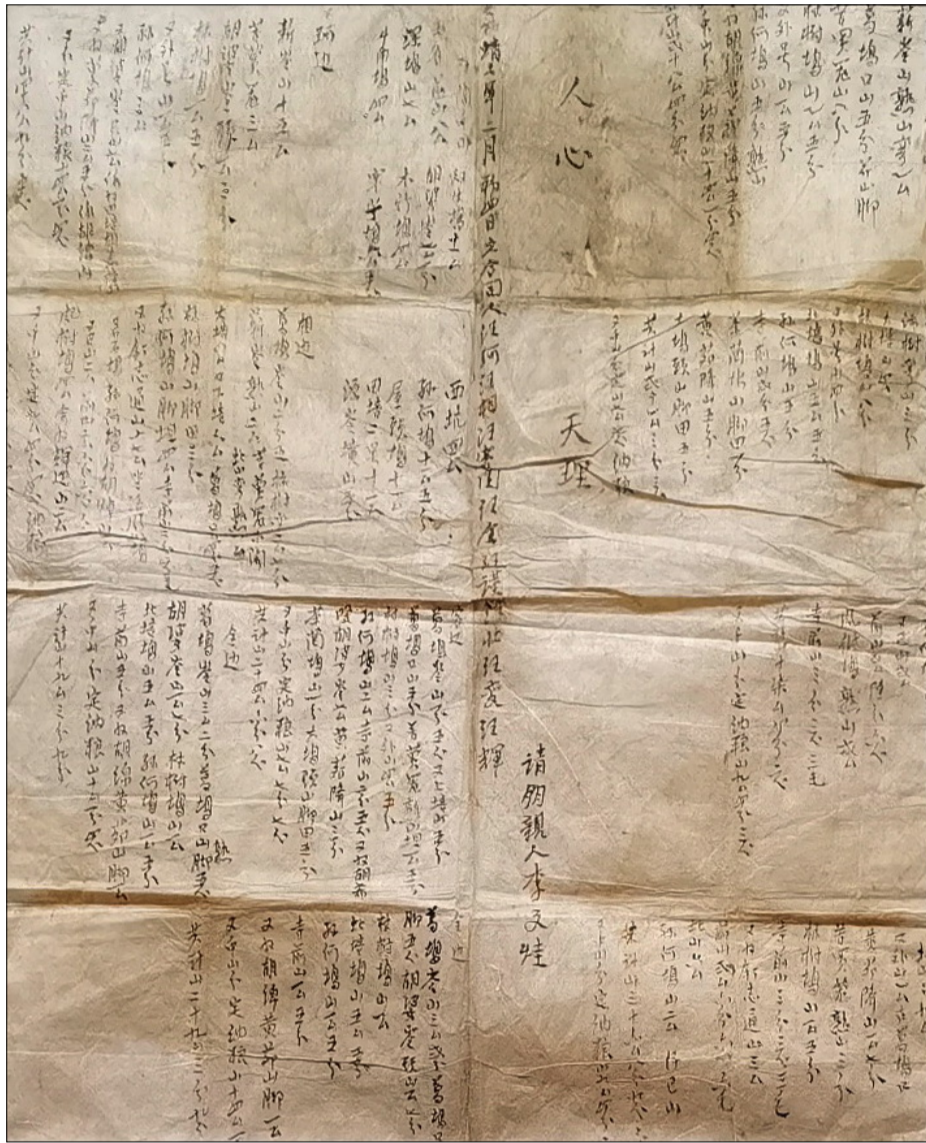
I'm the Jury Secretary of SHANGHAI 2021 (a physical national exhibition held on April 28-30). After the judging, several Chinese revenuers and I were invited to visit the Tax Stamp Hall of SUFE with great interest on Friday afternoon, April 30 (Fig 6). What's worth mentioning is that Mr. Jin Xing (the first from the right in Fig 6) just won G + FEL with his revenue exhibit "the First Duty Stamps and Their Usage after the Liberation of Shanghai (from 14 June 1949 to 15 October 1950)" at SHANGHAI 2021.



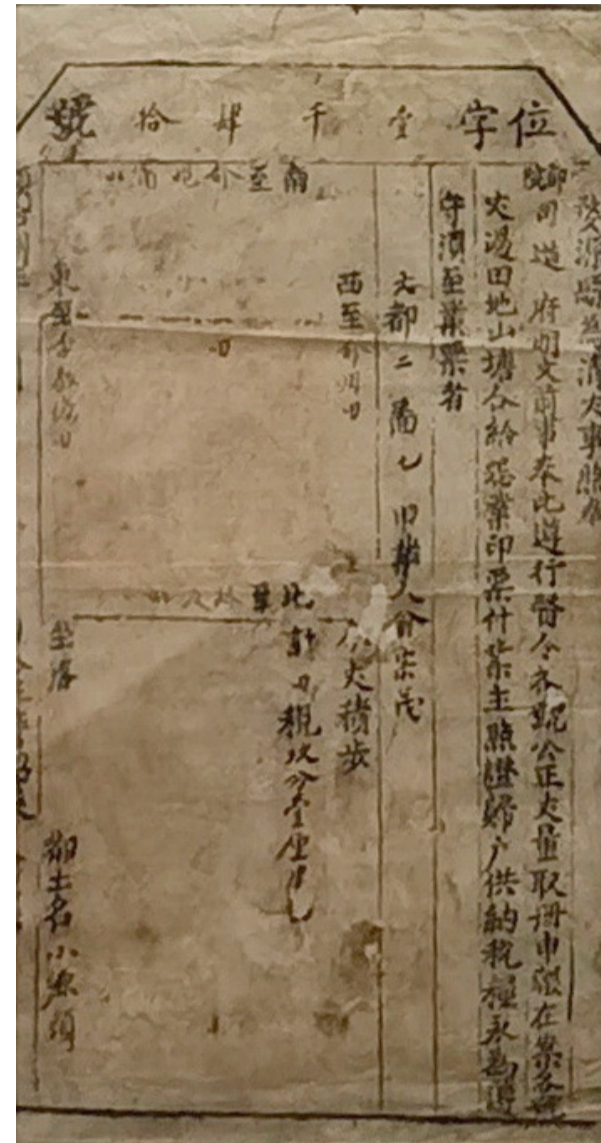
Fig 6: our group photo in front of the Business Museum of SUFE. From the left: Mr. Shi Hong (Shanxi), Mr. Liu Guang-Ming (Shanghai), Mr. Yao-Hua Liang (Hubei), Mr. Bao Ming-Wei (Shanghai), Mr. Zhang Wei-Wei (Beijing), Mr. Huang Chen-Huei (Chinese Taipei), Mr. Li De-Yuan (Shanghai) and Mr. Jin Xing (Shanghai)

Here are some examples of the collection displayed in the Tax Stamp Hall of SUFE -

1) Although the history of Chinese taxation can be dated back to 4000 years ago, all revenue items have not been affixed any stamp until the "Cloud, Dragons and Scenery" duty stamps (unissued formally) were printed in New York in 1908.



**Fig 7:** a rare contract in the Ming Dynasty (1523), paid grain tax (one of agricultural taxes)

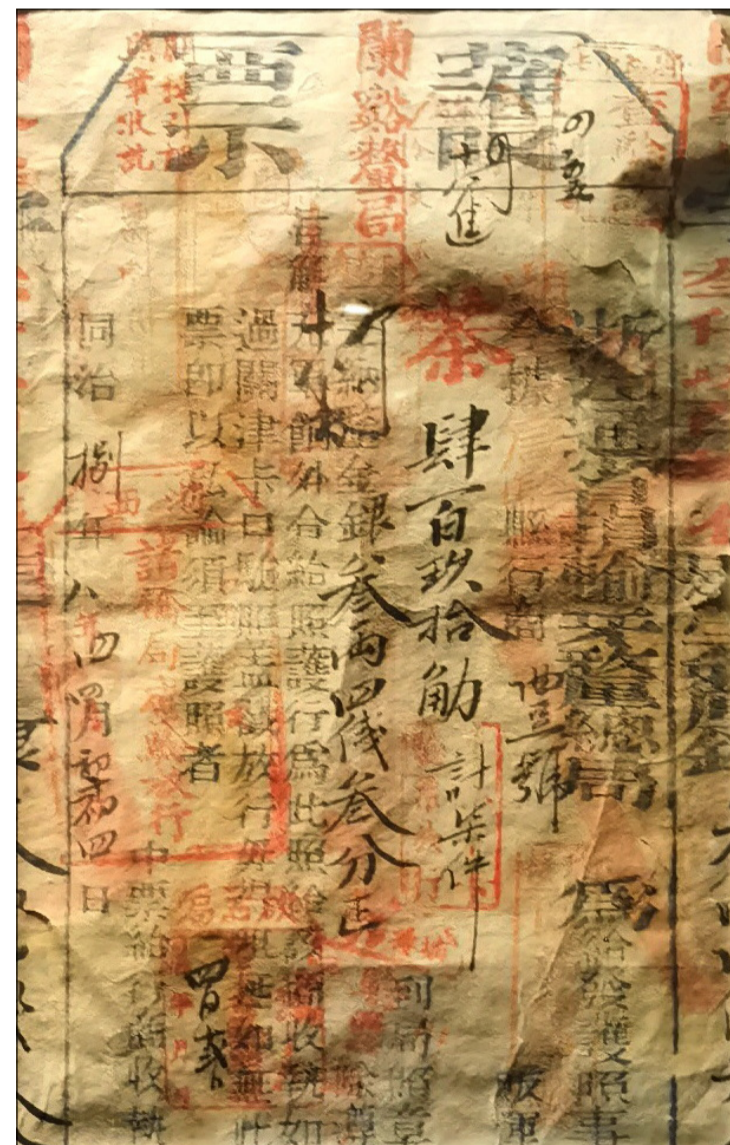


**Fig 8:** a receipt in the Qing Dynasty (1651), paid grain tax

2) Receipts & stamps on the commodity tax.



**Fig 9:** a Juanzhao (tax receipt) for tea - levying tax silver 8 liang, introduced by Huizhou Government (1866)



**Fig 10:** a Hupiao (tax receipt) for tea - levying tax silver 3.43 liang for 490 jin of tea, introduced by Zhejiang Provincial Government (1869)



Fig 11: introductory page and P 2 of the exhibit "Republic of China Tobacco & Alcohol Tax Stamps (1912-1949)" (AUSTRALIA 2013, 90 points, Gold medal)



Fig 12: (ditto, two pages) local cigarette tax stamps in Jiangxi Province, Peking Municipality and Liaoning Province

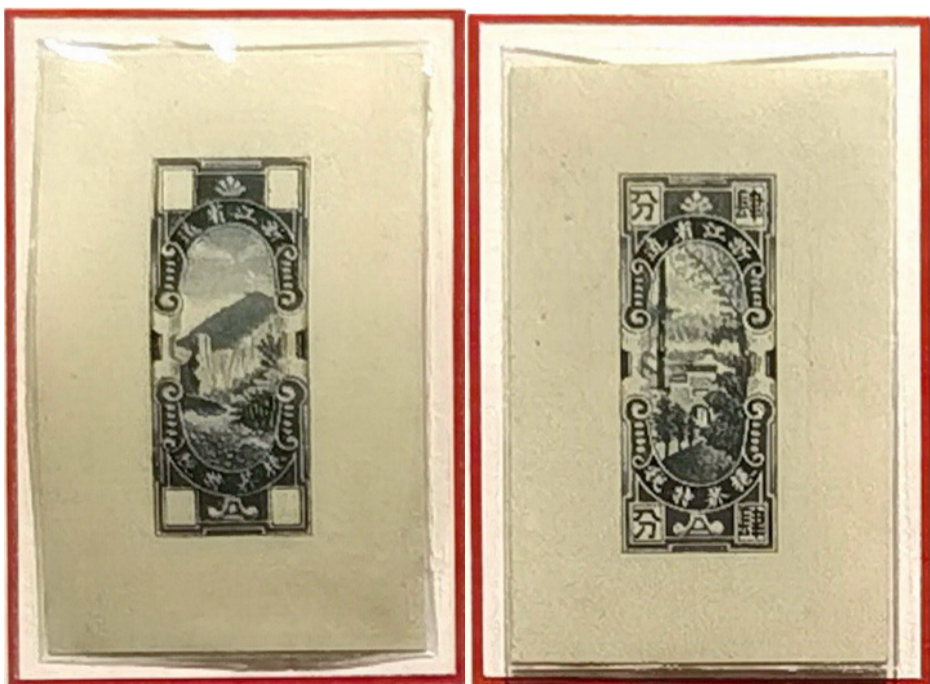


Fig 13: very rare plate proofs of tobacco tax stamp, Zhejiang Province (March 1923)

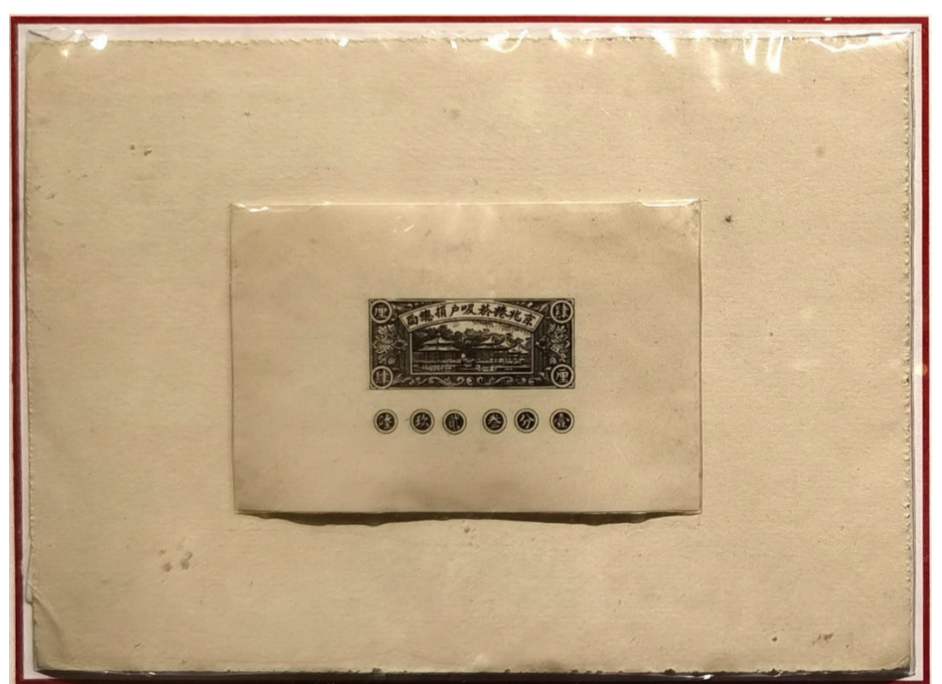
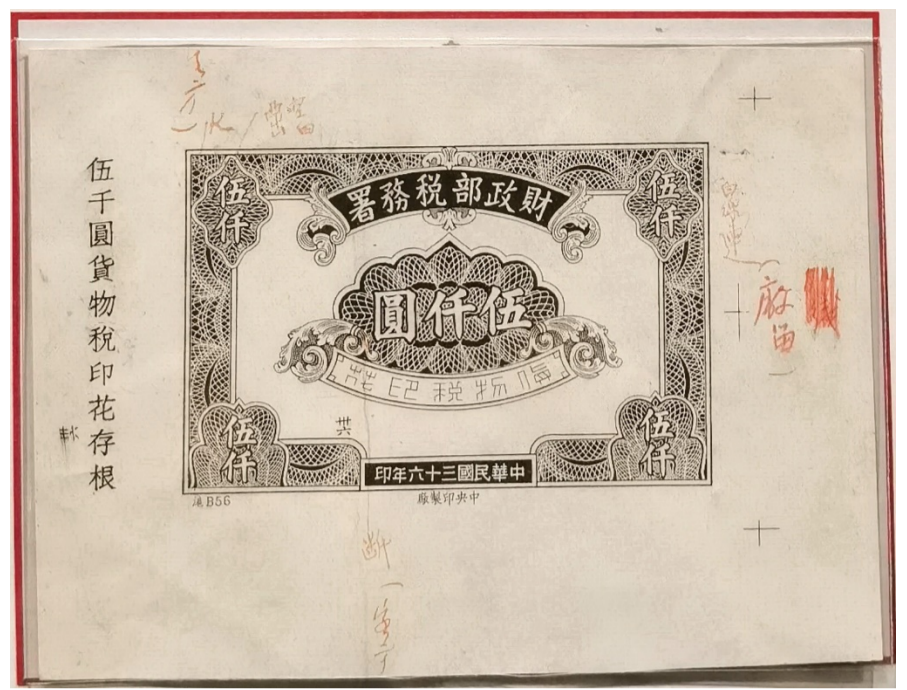


Fig 14: a unique die proof of 0.4c cigarette tax stamp, with optional characters for other values, Jingzhao (1923)

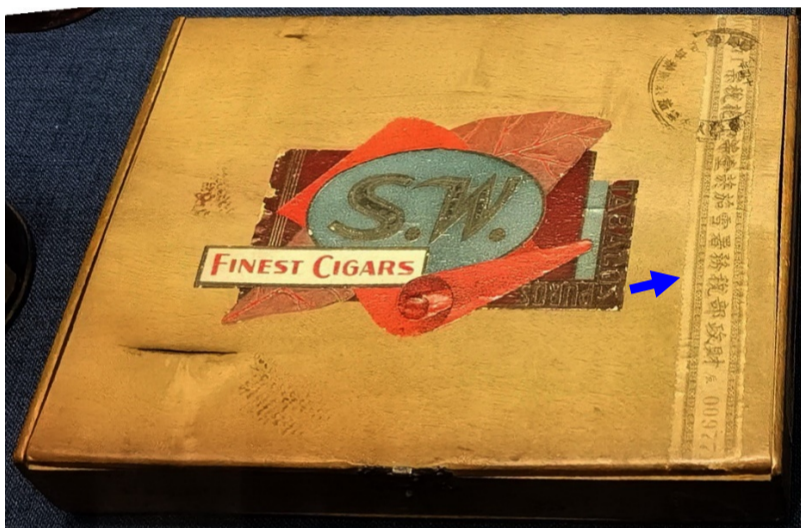


**Fig 15:** a unique colour proof of 50c opium prohibition tax stamp, Shandong Province (1912)



**Fig 16:** a unique die proof of 5000 yuan commodity tax stamp, with amendments inscribed by the Tax Department of the Ministry of Finance (1947)

3) Almost any commodity tax item with tax stamp(s) is extremely difficult to survive (the ones pointed by blue arrows are all tax stamps affixed on).



**Fig 17:** external packings of cigar & cigarette



**Fig 18:** a matchbox and an external packing of match



**Fig 19:** external packings of various cosmetics



Fig 20: stockings



Fig 21: pens

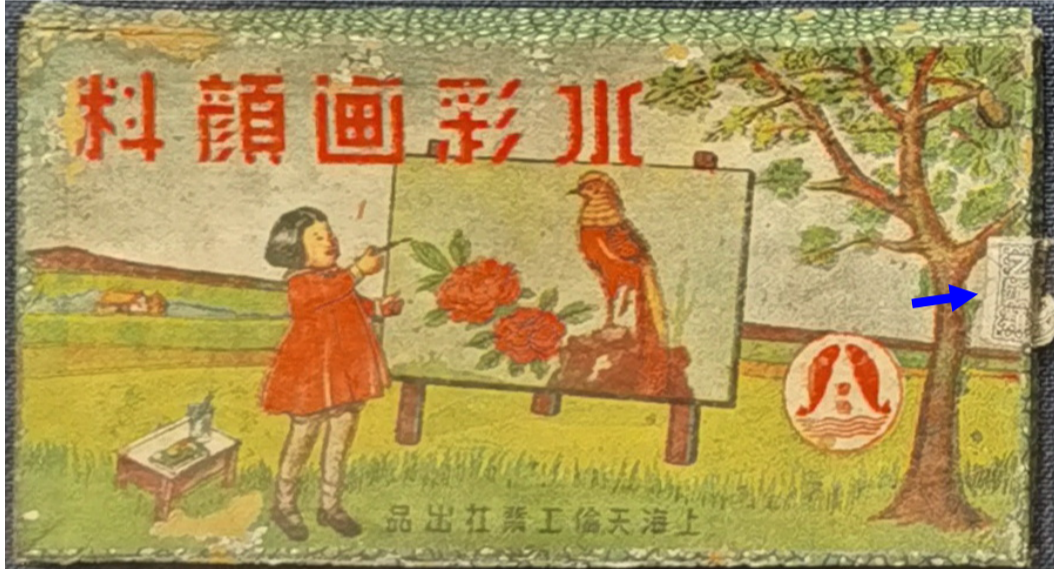


Fig 22: external packings of watercolor pigment, soap and wool



Fig 23: a label of ketchup bottle



Fig 24: a flour sack

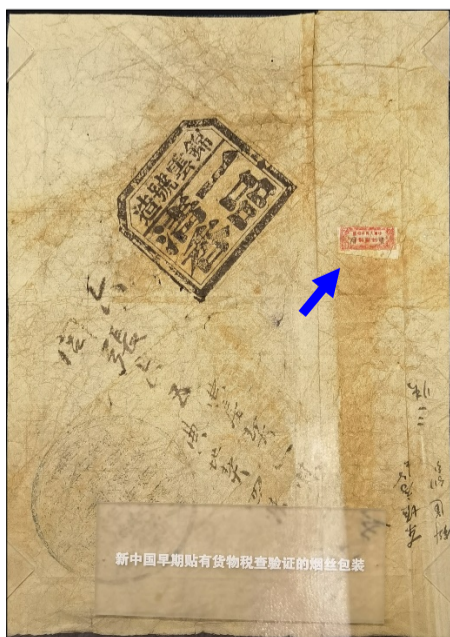
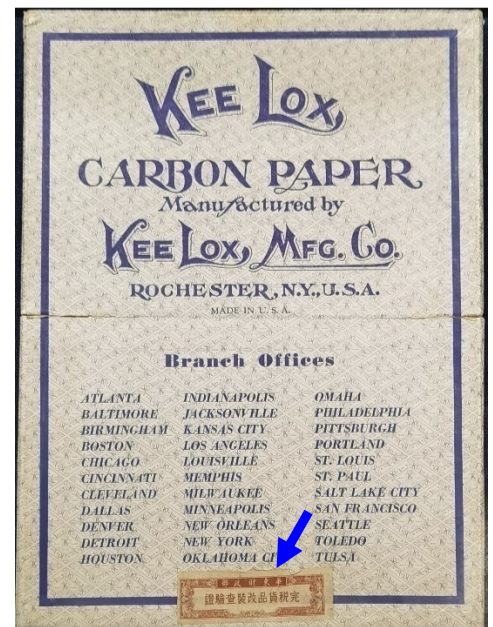
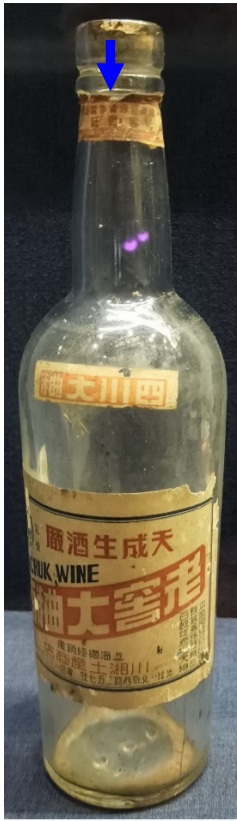


Fig 25: an external packing of cut tobacco

Fig 26: an external packing of carbon paper





**Fig 27:** a white spirit bottle



**Fig 28:** an external packing of Indian incense



**Fig 29:** an external packing of toothpaste (sample)

4) Characteristic commodity tax stamps and commodity tax payment certificates.



**Fig 30:** 1c and 10c sale tax stamps on machine make wines, issued by the National Wine & Tobacco Bureau and limited to use in Jingzhao



**Fig 31:** a 2c special duty stamp of the National Government, overprinted with "Firecrackers in Hubei Province" and used in Hankow



**Fig 32:** unused 50 yuan and 100 yuan unified tax stamps on commodity (both with complete counterfoils), issued by the Tax Department of the Ministry of Finance in 1945



**Fig 33:** local salt tax stamps for 2, 3, 10, 50 and 100 jin of salt, issued by the Department of Finance of Yunnan Province



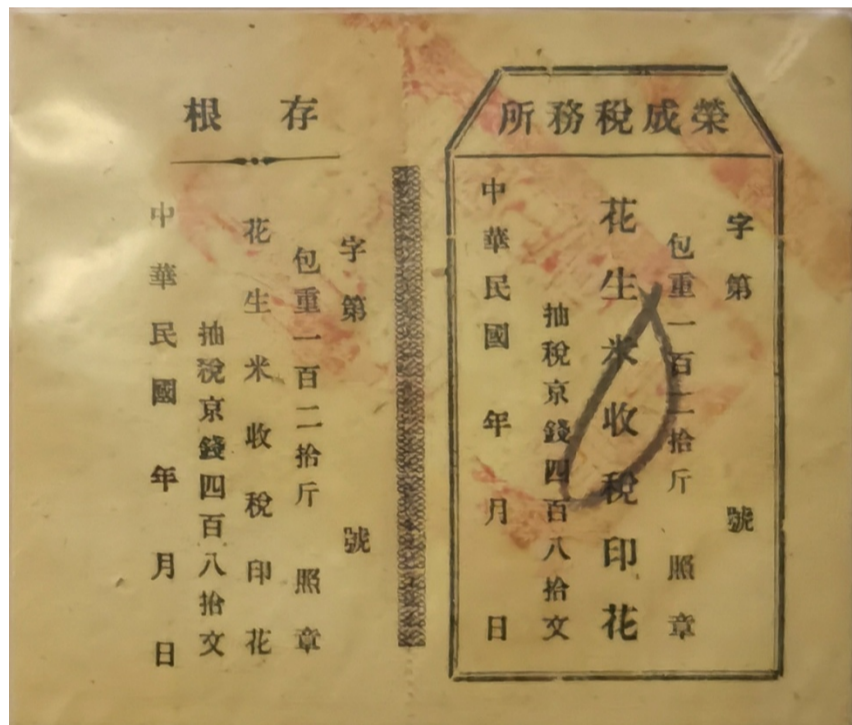
**Fig 34:** a tax payment certificate for 1 jin of local yellow rice wine (Zhejiang print), issued by the Tax Department of the Ministry of Finance and limited to use in Zhejiang Province (used in 1930)



**Fig 35:** a specimen of the tax payment certificate for 2 jin of yellow rice wine or soaked wine (Jiangsu print, affixed on a thick yellow paper), issued by the Tax Department of the Ministry of Finance and limited to use in Jiangsu Province



**Fig 36:** a rare local wine tax stamp for 20 jin of local wine, levying tax 5.4c (Zhejiang print), issued and limited to use in Zhejiang Province (used in 1914)



**Fig 37:** a rare local peanut kernel tax stamp for 120 jin of peanut kernels, levying tax 480 cash (with counterfoil, Rongcheng County print, Shandong), issued and limited to use in Rongcheng County

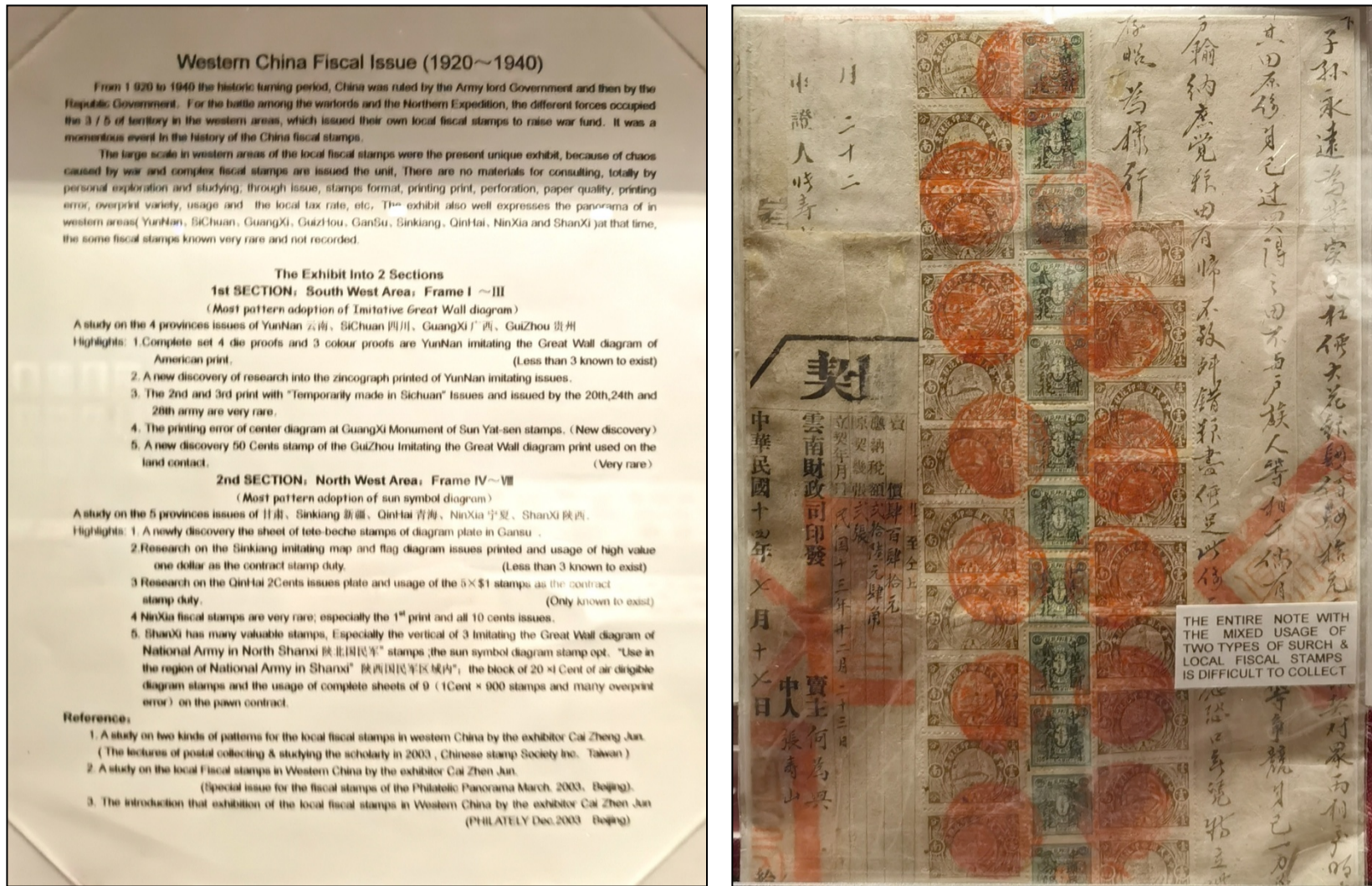


**Fig 38:** a unified tax certificate for cement, issued by the Tax Department of the Ministry of Finance and used in Gansu Province in 1932

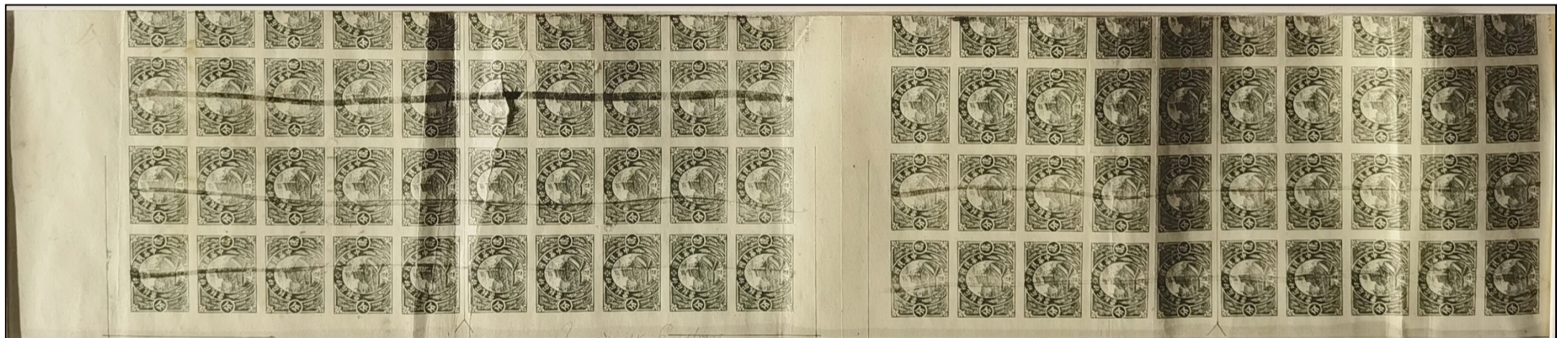


**Fig 39:** an unused special tax certificate for bristle, issued by the Tax Department of the Ministry of Finance

5) Duty stamps and their combinations.



**Fig 40:** introductory page and a rare item of the exhibit "Western China Fiscal Issue (1920-1949)" (WSC ISRAEL 2008, 93 points, Gold medal). The license was affixed 12 "Cloud, Dragons and Scenery" 100 cash duty stamps of the Qing Empire overprinted with "Republic of China (ROC), 2c of stamp duty" and surcharged as well as 20 Yunnan print "Great Wall" 1c duty stamps of the ROC. Paid tax 0.44 yuan for the price value of 440 yuan (rate 1‰) and dated on 17 July 1929



**Fig 41:** a unique uncut & imperforated Guangdong print "Great Wall" sheet of 2c duty stamps of the ROC, printed on a thick paper (rotated 90° for easy placement on this sheet)



**Fig 42:** very rare central design and 1c die proofs, and 1c (brown), 2c (green) and 10c (red) colour proofs of Yunnan print "Great Wall" duty stamp. All printed by American Bank Note Co. in 1923



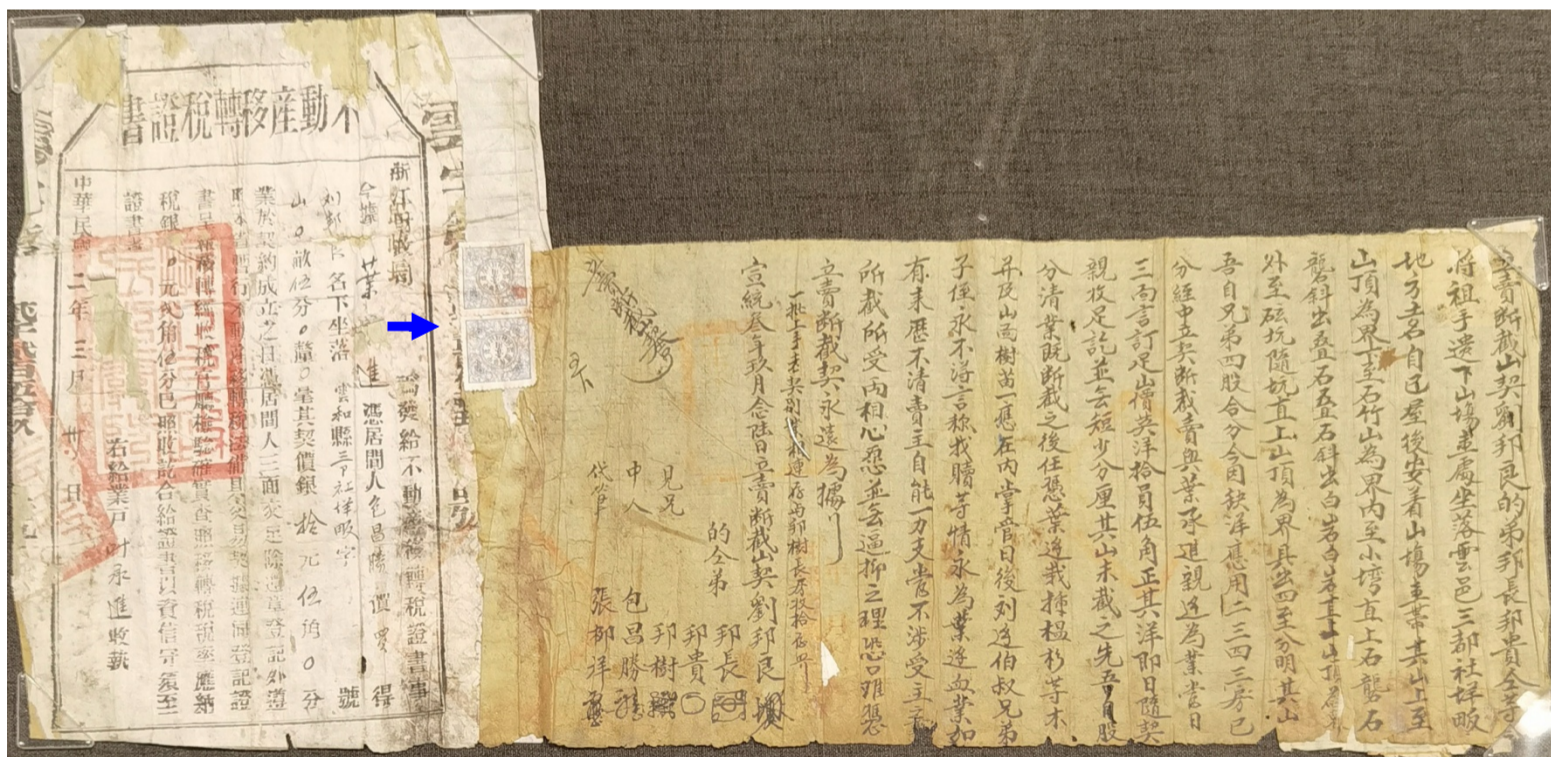


**Fig 43:** a land contract affixed a large sheet of 60 Gansu print "White Sun Emblem and Grain" 2c duty stamps, used in Yongdeng County. Paid tax 1.2 yuan for the price value of 120 yuan (rate 1%) and dated on 12 February 1930 (only one known)



**Fig 44:** a land contract affixed a high face value Guizhou print "Great Wall" 50c duty stamps, used in Tianzhu County. Paid tax 50c for the price value of 28800 yuan and dated on 2 April 1934 (only one known)

6) Many other tax stamps & items are displayed in the Tax Stamp Hall. Here are just two examples of them.



**Fig 45:** a real estate contract of 1911 was transferred in 1913. The contract and its transfer certificate were bound together, and two 10c transfer tax stamps were affixed for the certificate



**Fig 46:** metallic tags for the vehicle & horse tax in Mukden Province in the Qing Dynasty and the ROC