

Retrospection & Current Situation of Chinese Revenue Philately

Written by Liu Yong'xin, arranged by Yao'hua Liang

1. The general situation of the issuance of Chinese duty stamps

China's taxation originated from the later primitive society, and it has a history of more than 4000 years up to now. To the Xia, the Shang and the Zhou Dynasty (about 2000 BC - 250 BC), some relatively complete tax systems were formed already. The book "Shang Shu · Yu Gong" written in the 4th Century BC, is the first known tax law in Chinese history.

Traditionally China is an agricultural society, so until the Revolution of 1911 land-tax was the main source of taxes. The 1911 Revolution led by Mr. Sun Yat-sen ended the autocratic monarchy for thousands of years in China. A democratic & republican regime - the Republic of China (ROC) was established on 1 January 1912. From then on, China's taxation began to shift gradually from focusing mainly on land-tax to focusing mainly on industrial & commercial tax. It focused mainly on excise tax and stamp duty in the industrial & commercial taxes. The expropriation method of stamp duty was different from other taxes, and those caused various & strange types of duty stamps such as the "Merged & Struck" revenue stamp (see Figure 1), the Stamp Duty Payment Warrant (see Figure 2, provided by Mr. Xu Wei'min), and so on.

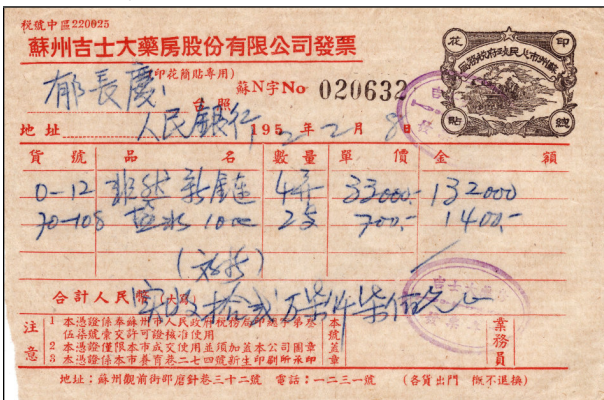


Figure 1: a drug invoice of Suzhou, born with a preprinted "Merged & Struck" revenue stamp, used on 8 Feb 1952

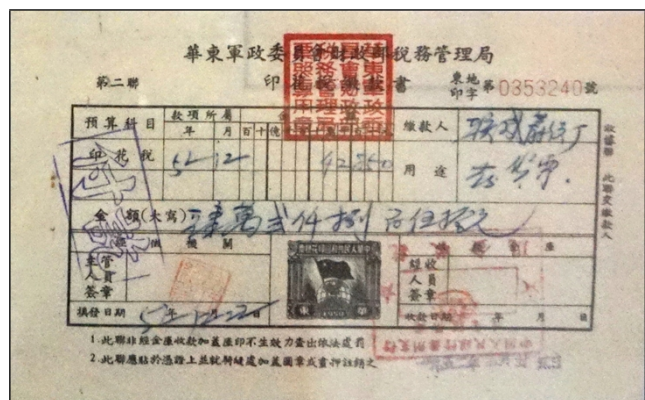


Figure 2: a Chinese Stamp Duty Payment Warrant of East China District, born with a preprinted "the National Flag & the Globe" duty stamp, used on 22 Dec 1952

From the founding of ROC in January 1912 to the founding of the People's Republic of China (PRC) in October 1949, China was basically in a period of various wars. Therefore the issuance of duty stamps was very complicated, and their printing formats were extremely abundant. Especially during the Warlords Fighting period from 1916 to 1930s, the central government couldn't control provinces and provinces couldn't control their local cities & counties. So when the central government issued duty stamps, meanwhile local governments were issuing their duty stamps restricted to specific areas to use. During the Anti-Japanese War, most puppet regimes issued their duty stamps with the inscribed words "Republic of China". Later on, various situations of overprinted & surcharged stamps were also very messy.

The general situation of the issuance of Chinese duty stamps is as follows:

Figure 3:
Red Revenue
3c Stamp



1) **Red Revenue Stamp.** From London Waterlow & Sons, in 1896 the government of the Qing Dynasty ordered a batch of Red Revenue 3c Stamps for Customs Department to use on Original Pass for Foreign Goods (see Figure 3). But they were not issued & used because of local oppositions, and were overprinted & surcharged as postage-stamps to use

next year.

2) **“Two Dragons playing one Pearl” issues.** In 1903 the government of the Qing Dynasty ordered a batch of “Two Dragons playing one Pearl” duty stamps produced by the Japanese Empire Printing Bureau in Tokyo (a set of 6, see Figure 4). But they were not issued & used because of delayed expropriation. They are the first duty stamps in Chinese history.



Figure 4: “Two Dragons playing one Pearl” issues



Figure 5: “Cloud & Dragons Scenery” issues

3) **“Cloud, Dragons and Scenery” issues.** In 1906 the government of the Qing Dynasty ordered a batch of “Cloud, Dragons and Scenery” duty stamps produced by the American Bank Note Co. in New York (a set of 3, see Figure 5). They were tried out only in part of provinces and were not used formally in full. Their known using examples all are stuck on field deeds.

4) **“The Great Wall” issues.** The Northern Government of ROC published the “Stamp Duty Act” in October 1912. It was carried out formally next year. Therewith the first nationwide duty stamps of China - “the Great Wall” issues were issued (a set of 5, see Figure 6). Thereafter, the Northern Government & the National Government issued in succession many nationwide duty stamps and duty stamps restricted to specific areas to use. Local governments issued their local duty stamps, too.



Figure 6: “the Great Wall” issues

5) **Issues of the Shanxi-Chahar-Hepei Border Area.** The Shanxi-Chahar-Hepei Border Area started to issue its duty stamps in May 1938 (Figure 7 is 3 of them). They were the first duty stamps issued by local authorities led by the Communist Party of China. Before the founding of PRC, each liberated area issued & used its duty stamps, and used ROC’s stamps overprinted & surcharged.



Figure 7: issues of the Shanxi-Chahar-Hepei Border Area

6) **“The National Flag & the Globe” issues.** After the founding of PRC in October 1949, next month New China issued its first duty stamps - “the National Flag & the Globe” issues. Thereafter, it issued in succession 1952 edition issues with 3 pictures, local issues, local overprinted issues & surcharged usages, etc. They had miscellaneous situations (Figure 8 is part of them). Since 1958, the central government no longer levied stamp duty separately (consolidated it into the industrial & commercial tax). And duty stamps were suspended to issue and use.



Figure 8: “the National Flag & the Globe” issues, local issues, local overprinted or surcharged issues (partial)

7) **“Construction of Four Modernizations” issues.** After the Reform & Opening-up started from 1978, in order to adapt to the economic change and the development of foreign economic exchanges, China began to restore the levy of stamp duty. On 1 October 1988 the State Taxation Administration issued new edition duty stamps - “Construction of Four Modernizations” issues (see Figure 9). Thereafter, it issued in succession 16 sets of commemorative duty stamps from 2001 to 2017. Besides them, to meet the Beijing Olympic Games, from 2005 to 2008 Beijing also issued 4 sets of local edition commemorative duty stamps. All these provide abundant materials for Chinese revenue philately.



Figure 9: “Construction of Four Modernizations” issues

2. The start & development of Chinese revenue philately

Postage stamps & revenue stamps are often called “Sister Flowers”. Due to have similar appearances between them, and early they were used interchangeably occasionally, so some revenue stamps were pocketed by Chinese philatelic collectors now and then. Gradually there were some collectors to collect specifically revenue stamps or both revenue stamps & postage stamps together. But before FIP brought formally the Revenue Class into competitive exhibitions, revenue collecting was personal behaviour of only a very small number in China.

The followings are some of **“the first time”** in the development process of Chinese revenue philately:

1) **The first participation of revenue exhibits in a National Exhibition.** First time 5 revenue exhibits participated in the 1993 5th All-China Stamp Exhibition (Beijing), and were awarded respectively V, LS, S, SB and B. It’s the first participation of revenue exhibits in China National Exhibitions. From then each competitive National Exhibition all set up the Revenue Class.

2) The first revenue exhibit awarded G in National Exhibitions. First time the revenue exhibit “Duty Stamps of Chinese Shaanxi-Gansu-Ningxia Border Area” by Mr. Jia Wen’chun, Shaanxi, was awarded G + SP in the 1997 6th All-China Stamp Exhibition (Chongqing). It’s the first G of revenue exhibits in National Exhibitions.

3) The first revenue exhibit of the Youth Philately in National Exhibitions. First time the revenue exhibit of the Youth Philately “Northeastern Duty Stamps during the Period of the Northern Government” by Wang Tong, Liaoning, was awarded V in the Being 2001 All-China Youth Special Stamp Exhibition. It’s the first participation of revenue exhibits of the Youth Philately in National Exhibitions.

4) The first revenue exhibit of the One-frame Class in National Exhibitions. First time the revenue exhibit of the One-frame Class “Consul Stamps of China” by Mr. Li Zhong’yang, Tianjin, was awarded second-class in the 2003 9th All-China Stamp Exhibition (Chongqing). It’s the first participation of revenue exhibits of the One-frame Class in National Exhibitions.

5) The first participation of revenue literatures in National Exhibitions. First time, both of the revenue literatures “The General Catalogue of the Chinese Tax Stamps” published by China Taxation Press (see Figure 10) and “The Catalogue of Chinese Territory & Flag Duty Stamps” by Mr. Bao Wei’min, Shanghai, were all awarded V in the 2001 8th All-China Stamp Exhibition (Nanjing). It’s the first participation of revenue literatures in National Exhibitions. And V has been the best result of revenue literatures in National Exhibitions.

6) The first National Special Revenue Exhibition. First time the ACPF held the 2006 1st All-China Special Revenue Exhibition in Beijing. Figure 11 is the cover of the Exhibition Catalogue. It’s the first National Special Revenue Exhibition of China.

7) The first participation of revenue exhibits in FIAP Exhibitions. First time the revenue exhibit “Duty Stamps of the ROC” by Mr. Dong Guang’cheng, Jiangsu, was awarded S in the 7th Asian International Stamp Exhibition in 1994 (Singapore). It’s the first participation of Chinese revenue exhibits in International Exhibitions.

8) The first revenue exhibit awarded G in FIAP Exhibitions. First time the revenue exhibit “Judicial Petition Wrappers & Petition Stamps of China 1907-1949” by Mr. Zhang Qian’sheng, Guizhou (see Figure 12), was awarded G in the China 2016 Asian International Stamp Exhibition (Nanning). It’s the first G of Chinese revenue exhibits in International Exhibitions.

9) The first revenue exhibit of the Youth Philately in FIAP Exhibitions. First time the revenue exhibit of the Youth Philately “Consul Stamps of China 1930-1940” by Li Hao, Tianjin, was awarded LV + SP in the China 2011 27th Asian International Stamp Exhibition (Wuxi). It’s the first participation of Chinese revenue exhibits of the Youth Philately in International Exhibitions.

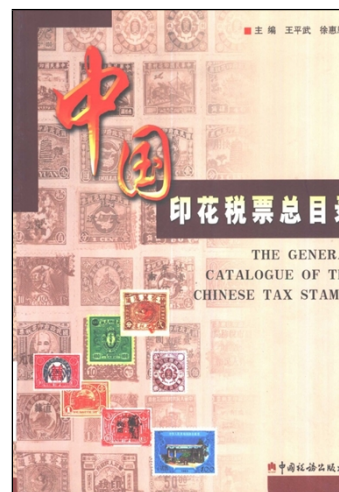


Figure 10: the cover of “The General Catalogue of the Chinese Tax Stamps”

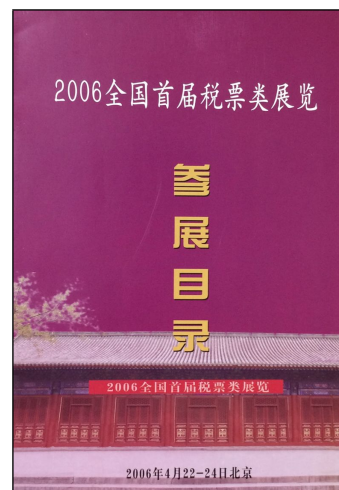


Figure 11: the cover of Exhibition Catalogue of the 1st All-China Special Revenue Exhibition in 2006

10) The first revenue exhibit of the Youth Philately awarded G in FIAP Exhibitions. First time the revenue exhibit of the Youth Philately “China’s Consular Service Fee Stamp (the Receipt Stamp of the Ministry of Foreign Affairs)” by Li Hao, Tianjin (see Figure 13), was awarded G in the China 2016 Asian International Stamp Exhibition (Nanning). It’s the first G of Chinese revenue exhibits of the Youth Philately in International Exhibitions.

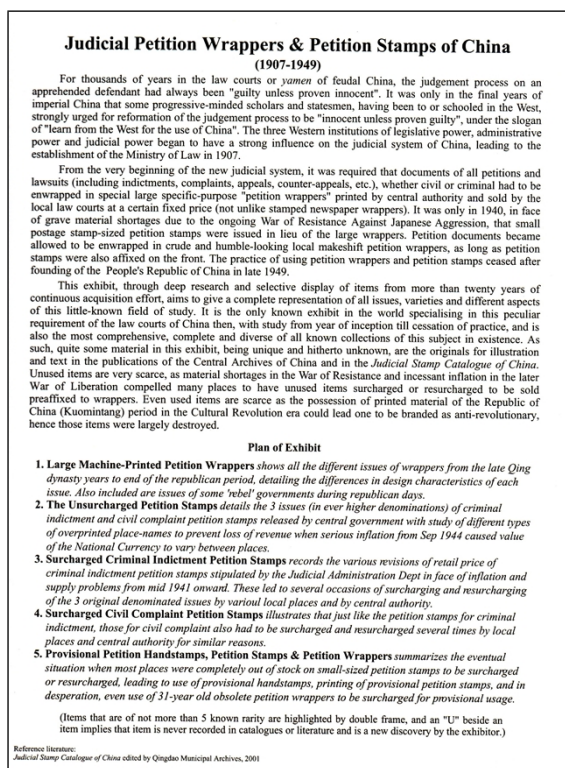


Figure 12: the introductory page of the exhibit “Judicial Petition Wrappers & Petition Stamps of China 1907-1949” by Mr. Zhang Qian'sheng

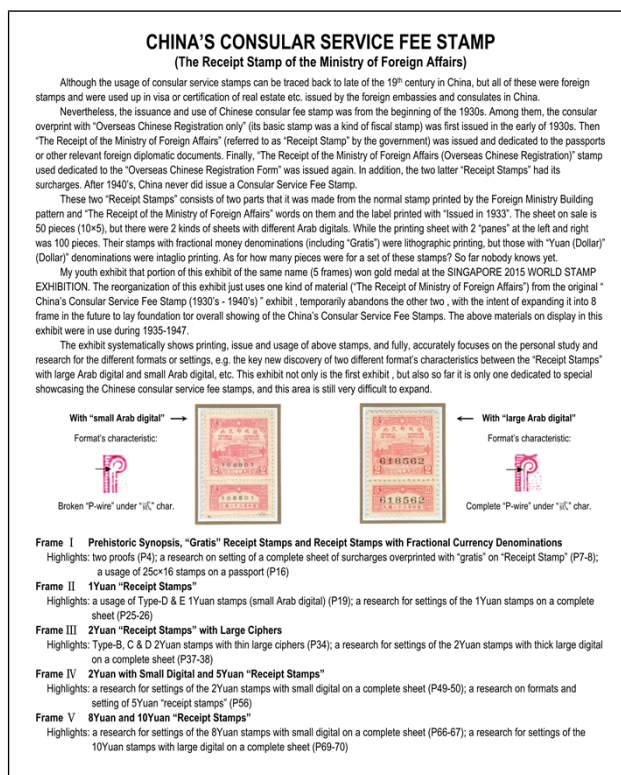


Figure 13: the introductory page of the exhibit of the Youth Philately “China’s Consular Service Fee Stamp (the Receipt Stamp of the Ministry of Foreign Affairs)” by Li Hao

11) The first revenue exhibit of the One-frame Class in FIAP Exhibitions. First time the revenue exhibit of the One-frame Class “Surcharged Silver Yuan Duty Stamps of ROC Used in Chongqing from June 1949 to March 1950” by Mr. Yang Pi'xiong, Tibet, reached 86 p in the China 2011 27th Asian International Stamp Exhibition (Wuxi). It’s the first participation of Chinese revenue exhibits of the One-frame Class in International Exhibitions.

12) The first revenue exhibit of the One-frame Class awarded G in International Exhibitions. First time the revenue exhibit of the One-frame Class “Duty Stamps of the Qing Dynasty and Their Overprinted Issues of ROC” by Mr. Duan Hui, Hunan, was awarded G in the 2013 3rd East Asian Stamp Exhibition (Zhuhai). It’s the first G of Chinese revenue exhibits of the One-frame Class in International Exhibitions.

13) The first participation of revenue literatures in FIAP Exhibitions. First time the revenue literature “The General Catalogue of the Chinese Tax Stamps” published by China Taxation Press, was awarded LS in the China 2003 16th Asian International Stamp Exhibition (Mianyang). It’s the first participation of Chinese revenue literatures in International Exhibitions. And LS has been the best result of Chinese revenue literatures in International Exhibitions.

14) The first participation of revenue exhibits in FIP Exhibitions. First time the revenue exhibit “Sichuan Duty Stamps of ROC” by Mr. Liu Zhong’yu, Sichuan, was awarded V in the SINGAPORE 1995. It’s the first participation of Chinese revenue literatures in World Exhibitions.

15) The first revenue exhibit awarded G in FIP Exhibitions. First time the revenue exhibit “The Great Wall Diagram Revenue Stamps - First Set of ROC 1913-1935” by Mr. Cai Zheng’jun, Beijing, was awarded G in the PACIFIC EXPL’05. It’s the first G of Chinese revenue exhibits in World Exhibitions.

For revenue exhibits built by the Chinese exhibitors - From space-time spans of view, they covered various times of the Qing Dynasty, ROC, Liberated Areas and New China. From geographical scope of view, they displayed both of Chinese revenue stamps & foreign revenue stamps, both of developed areas & underdeveloped areas of China, and Northeast Region & Southwest Region of China. From tax categories of view, they covered stamp duty, tobacco & alcohol tax, judicial printing paper, postal savings and remittance printing paper, etc. From carriers of view, they had both of revenue exhibits & revenue literatures. All of these recorded developments, continuous process and new results of China in the full range & multi-angle.

3. The progress & influence of Chinese revenue philately

1) The appearance of Chinese revenue philately journals. On the road of revenue philately, in order to better communicate and improve, Chinese collectors have compiled & published some folk journals about revenue philately, such as “Revenue Communication” by Mr. Li De’yuan (Shanghai), “Revenue Worlds” by Mr. Chen Qian’li, Jiangsu (see Figure 14), “Probing Truths and Collecting Materials on Revenue” by Mr. Zhang Ye (Jiangsu), “Shanxi-Hepei-Shandong-Henan Revenue Exchanges” by Mr. Li Qing’xi (Shanxi), “Revenue Exchanges” by Mr. Zhou Zhen (Hubei), “Yellow Crane Revenue Stamps” by Mr. Zhu Han’chang (Hubei), “Gold Capital Collectings” by Mr. Li Bao’shan (Shandong), “Revenue Collectings” by Mr. Zeng Yao’hui (Jiangxi), “Yunnan Revenue Stamps” by Mr. Zhao Tian’hua (Yunnan), “Voice of Horqin Philately” by Mr. Li Yong’hong, and so on Thereafter, the journal “Revenue Philately” by the Revenue Philately Seminar of China (see Figure 15) and the journal “Revenue Studies” by the Steering Group of Chinese Revenue Philately (see Figure 16), have been both of “synthesizers” for Chinese revenue journals in particular.

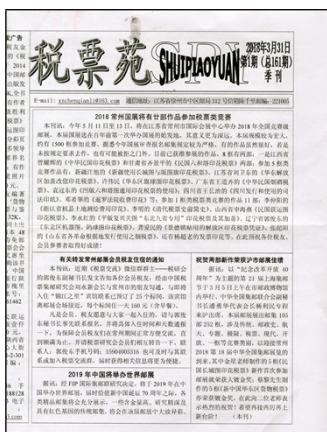


Figure 14: the front-page of the journal “Revenue Worlds” by Mr. Chen Qian’li



Figure 15: the cover of “Revenue Philately” by the Revenue Philately Seminar of China

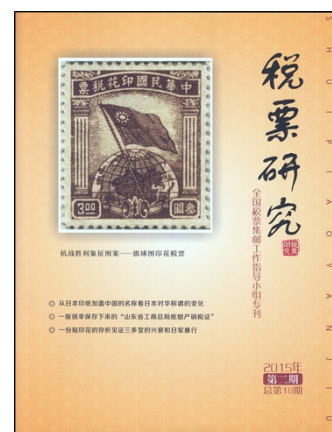


Figure 16: the cover of “Revenue Studies” by the Steering Group of Chinese Revenue Philately

All these journals have made a great role in promoting for popularizing revenue knowledge, propagating revenue cultures and improving the level of revenue philately. And they have influenced revenue

collectors of the Greater China philatelic circle.



Figure 17: for celebrating their 20th anniversary, part members of the Revenue Philately Seminar of China in 2016 17th All-China Stamp Exhibition (Xi'an), shot by Mr. Wang Hong'wei

2) The Revenue Philately Seminar of China. It was founded in May 1996, and set up a good platform of development & improvement for Chinese broad revenue collectors. The Seminar has 376 registered members now (106 members initially). They have built successively the website “the Revenue Philately Seminar of China”, the QQ group “Revenue Exchanges” and the WeChat group “Revenue Exchanges”. In recent years, they also tried to hold regularly simple auctions in their WeChat group, and got many good effects. Since the journal “Revenue Philately” started publication in September 1996, it has published 66 issues

in total. The Seminar held annually twice exchanges & seminars at least (see Figure 17).

3) Two National Special Revenue Exhibitions. The 1st All-China Special Revenue Exhibition was held in Beijing on 22-24 April 2006. It showed revenue exhibits of 136 frames in total, and 16 of them belonged to the Invited Class. 28 competitive exhibits were judged under the Revenue SREV of ACPF, and were awarded respectively 8G (more than & equal to 85 p), 10 S (75-84 p), 4 B (60-74 p), 1 first-class, 3 second-class and 2 third-class. Meanwhile 4 revenue literatures were all awarded Memorial Awards.

The 2nd All-China Special Revenue Exhibition was held in Tongliao, Inner Mongolia, on 25-27 August 2017 (see Figure 18). It showed revenue exhibits of 200 frames in total. All competitive exhibits were judged under the GREV and the Revenue SREV of FIP. The results of multi-frame exhibits are: 6 G, 14 LV, 11 V, 2 LS and 4 S. And the results of One-frame exhibits are: 7 V, 4 S and 1 Certificate. Meanwhile a non-competitive exhibition - the Tongliao Fiscal History High-quality Items Exhibition was held, and it had an area of more than 800 sq. m.



Figure 18: some tax staff are visiting the 2nd All-China Special Revenue Exhibition in August 2017, shot by Mr. Yao'hua Liang

The two National Special Revenue Exhibitions have improved greatly the level of Chinese revenue philately, expanded fleetly the Chinese revenue philatelic team, and promoted obviously the status & influence of revenue philately in Chinese philately.

Finalized on July 10, 2018

Notes: the writer Mr. Liu Yong'xin is the current president of the Revenue Philately Seminar of China, and an ACPF Juror for Revenue Class. His 5-frame exhibit “China’s Fiscal Stamps Issuing and/or Using in North China Area 1913-1934” was awarded V in the AUSTRALIA 2013 (Melbourne), and his 8-frame exhibit “The Fiscal Stamps Issued & Used in North China Border Areas and Liberated Areas” was awarded LV in the WSS-NY 2016.