

The Chinese Stamp Duty Payment Warrants

-- A Special Group of Duty Stamps

By Yaohua Liang (China)

There were a special group of duty stamp sheets named Stamp Duty Payment Warrant (Chinese name: 印花稅繳款書, see Figure 1) in the history of China, rare in the world, which each bore an officially authorized pre-printed stamp but non-denominated (see Figure 2).

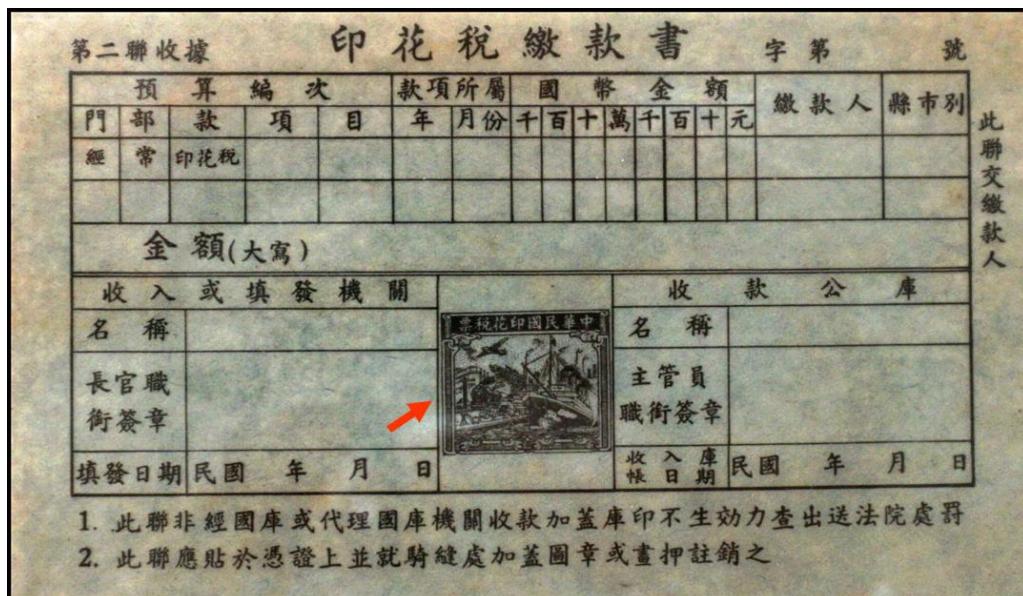
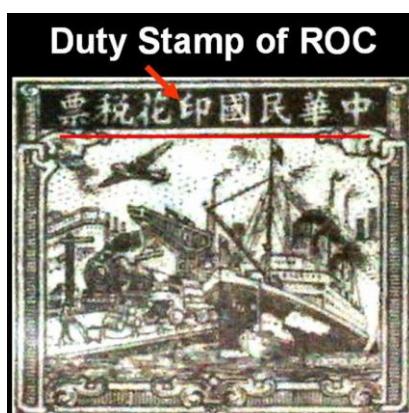


Figure 1: an unused "Chinese Stamp Duty Payment Warrant" born an officially authorized pre-printed stamp, provided by Mr. Li Huixiang

Figure 2: the stamp with a National Mark "Duty Stamp of ROC" (Chinese: 中華民國印花稅票) but without denomination on



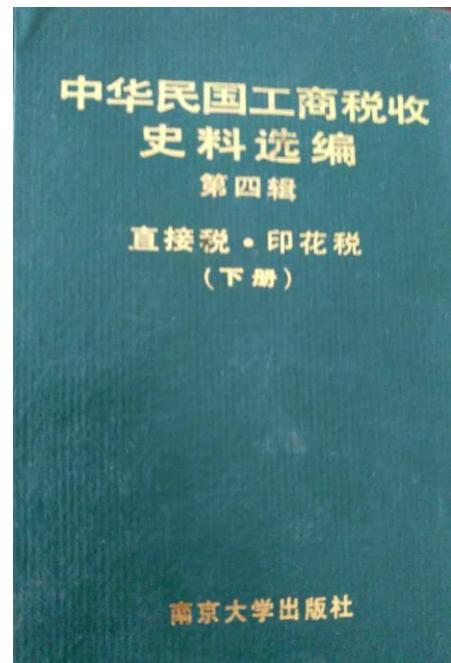
On account of their strange styles, not a few FIP jurors feel and think that they should not be included in items & scopes of revenue exhibits. Although Chinese revenue philatelists firmly believed that they were – as consensus in their own circle, but they also never made systematic demonstrations in their articles and gave public explanations in word or international exhibitions. So, basing on following arguments and

demonstrations, I want to raise my opinion – the Chinese Stamp Duty Payment Warrants are a group of revenue stamped papers (similar to postal stationeries) or even duty stamps as a whole actually.

Followings are the relevant histories & cases related to them --

The Ministry of Finance of ROC issued a revised "Rules for the Implementation of Stamp Duty Act" (Chinese name: 印花稅法施行細則, see Figure 3, published in "The Selection of Industry & Commerce Tax Revenue Historical Materials <the 4th series> -- Direct Tax & Stamp Duty <last volume>", published by Nanjing University Press) on 5 May 1943. In the Article 6 of these Rules, it said: "...As a special case, instead of affixing adhesive duty stamps by other methods after being approved by the Ministry of Finance, its validity was equivalent..." (The original document was collected by the Second Historical Archives of China)

Figure 3: "Rules for the Implementation of Stamp Duty Act", 5 May 1943, provided by Mr. Duan Hui



In accordance with these Rules, Direct Tax Section of the Ministry of Finance issued and sent "The Instruction for Making and Filling in Triple Stamp Duty Payment Warrants" (Chungking Instruction No 0856, Chinese name: 直接税處關於制定印花稅三聯繳款書及填用須知的訓令)

to the Direct Tax Branch of Chungking on 11 Sep 1943. At that time, Chungking was the wartime capital, so documents of the Ministry of Finance were sent firstly to Chungking and then to all the provinces (sent to the provinces later on 24 Sep in accordance with records). It said in the Instruction such as "Steep rises in needs of large amount of duty stamps since Stamp Duty Act was revised and issued. Although we sent large amount of adhesive duty stamps to all place, but supplies were not enough still. In order to adaptive needs and facilitate preservations, in accordance with the Article 6 of 'Rules for the Implementation of Stamp Duty Act', we made a kind of sheets named 'Stamp Duty Payment Warrant'. Each of them was divided into triple - Stub copy, Receipt copy and Notice copy. We made a Usage Method and issued it to the Branches obeying and using. After finishing tax payment by taxpayers through the Payment Warrants, instead of duty stamps, their Receipt copies could be affixed on documents and be used legally..." (The document content was published in the journal "Revenue Stamps Collecting" total 8th issue, edited & published by the Revenue Stamps Research Association of China, see figure 4)

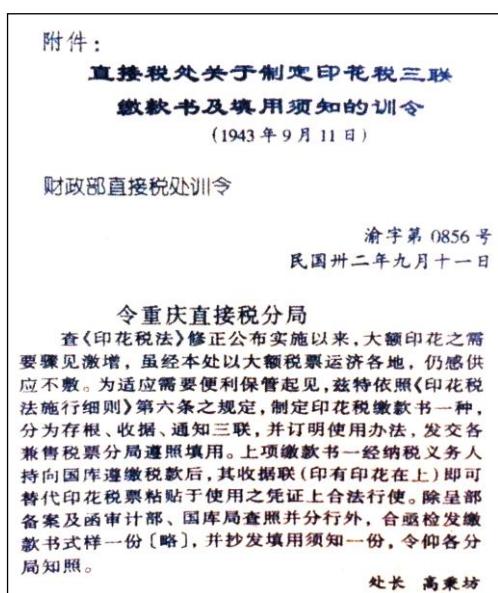


Figure 4: "The Instruction for Filling in the Stamp Duty Payment Warrant", 11 Sep 1943

In the accessory of above Instruction -- "The Instruction for Filling in the Stamp Duty Payment Warrant" (see figure 5, the original document was collected by Chungking City Archives), it specified:

1. In accordance with the Article 6 of 'Rules for the Implementation of Stamp Duty Act', the Stamp Duty Payment Warrants were made. The Receipt copy will be able to instead of duty stamps, and no need to stamp again.

2. If payable tax sum of a document exceed 500 Yuan, it may be filled in a Payment Warrant.

3. After being filled & checked by a tax authority, each column of the Payment Warrant should be filled & sealed, and gave to its taxpayer.

①For keeping and accounting, after tax payment, Stub copies should be sent from the filling authority to the gathering authority each ten days.

②After tax payment, Receipt copies should be affixed on

documents.

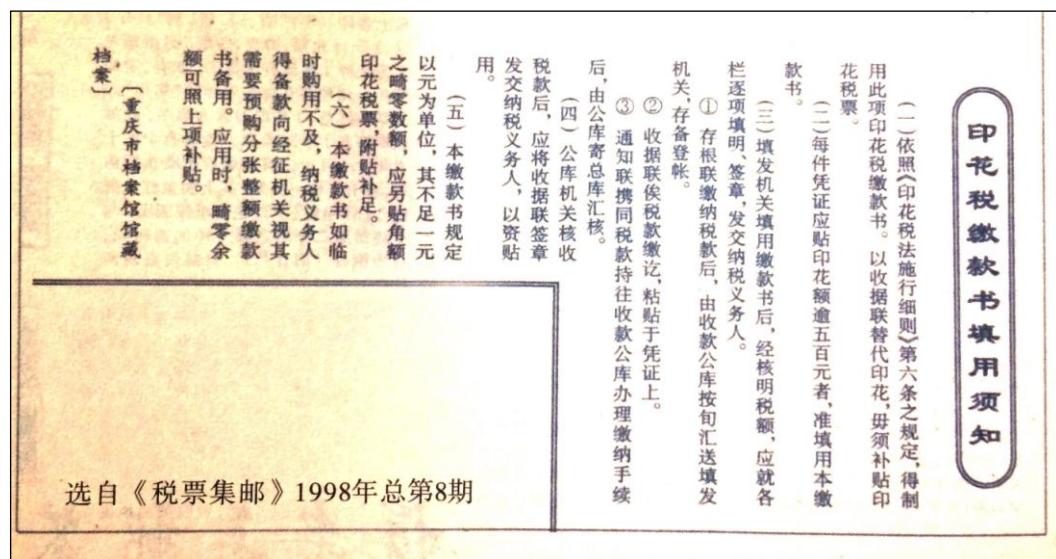
③Notice copies and taxation must be sent to the gathering authority and checked by it.

4. After receiving tax collections, gathering authorities should seal on Receipt copies and give them to taxpayers for their affixing.

5. Payment Warrants are calculated in terms of Yuan and when less than one Yuan, they should be affixed duty stamps with Jiao denomination to complement.

6. If no time to buy temporarily, taxpayers should buy whole amount Payment Warrants separated into sheets for their expected needs in advance. When using, taxpayers should affix duty stamps to complement in accordance with above measures.”

Figure 5: “The Instruction for Filling in the Stamp Duty Payment Warrant”, published in the journal “Revenue Stamps Collecting” total 8th issue 1998



Non-adhesive duty stamps without nominal value, were printed on the Stamp Duty Payment Warrants. Successively, their drawings included to “the Six-Harmony Pagoda”, “Combined Transport by Land, Sea and Sky” and “Farmers and Workers”. Therein, “Combined Transport by Land, Sea and Sky” drawing was the original design of “Combined Transport by Land, Sea and Sky” adhesive duty stamps which were used during May 1946 to 1948 (see figure 6), and all of their printers, denominations, types & formats, reprints, and national & local editions, were maximum and complex through the fiscal stamp history of China.



Figure 6: 500 Yuan & 10000 Yuan of “Combined Transport by Land, Sea and Sky” drawing adhesive duty stamps

Figure 7 was a document which being used and affixed together with some Receipt copies of Duty Payment Warrants with “Combined Transport by Land, Sea and Sky” drawing non-adhesive duty stamps on, and other adhesive duty stamps.

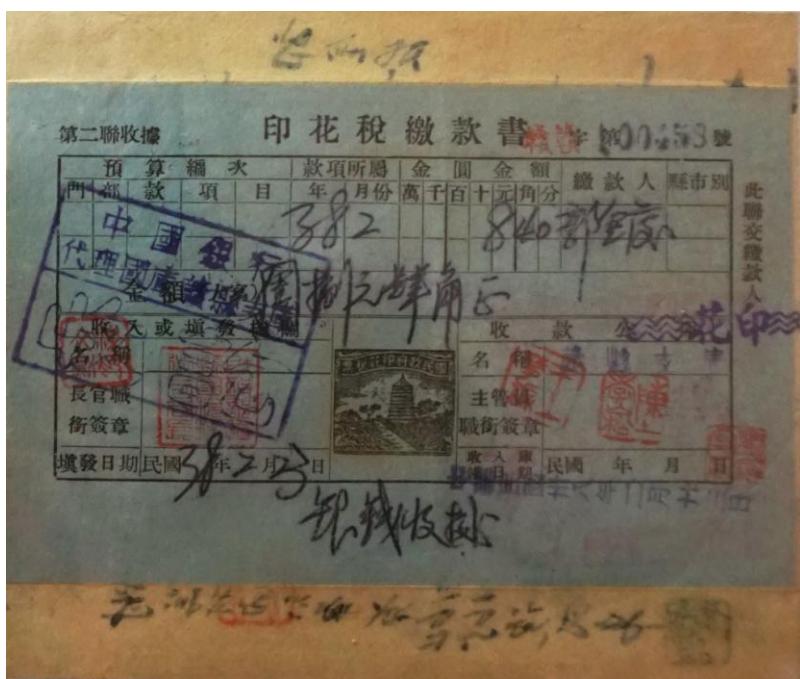
Figure 8 was a document which being used and affixed with a Receipt copy of the Duty Payment Warrant with “the Six-Harmony Pagoda” drawing pre-printed duty stamp on (used on 23 Feb 1949). In the column of “Tax Amount in Gold Yuan” (Chinese name: 金圆金额), a manuscript was 8.40 Gold Yuan in tax (see figure 9).

Figure 7: an example used and affixed on a document together with some Receipt copies and other adhesive duty stamps, provided by Mr. Duan Hui



Figure 8: an example used and affixed on a document with a Receipt copy of the Duty Payment Warrant with “the Six-Harmony Pagoda” drawing non-adhesive duty stamps on (used on 23 Feb 1949), by Mr. Duan Hui

Duan Hui



Tax Amount in Gold Yuan

金額						
萬	千	百	十	元	角	分
8	4	0	0	0	0	0

tax amount: 8.40 Gold Yuan (handwritten)



Figure 9: tax amount by handwritten in its column

Figure 10 was a dilapidated but very rare Receipt copy of the local edition Duty Payment Warrant with “Combined Transport by Land, Sea and Sky” drawing pre-printed duty stamp (used on 18 April 1949). It was issued by State Taxation Bureau of Wuchang of the Ministry of Finance (Chinese name: 財政部武昌國稅稽徵局, on the left of the stamp, see figure 11), and known less than five examples. More rarely, a postal date-mark of Hanyang Post Office was struck instead of a tax seal, besides a red square seal of the State Taxation Bureau of Wuchang.

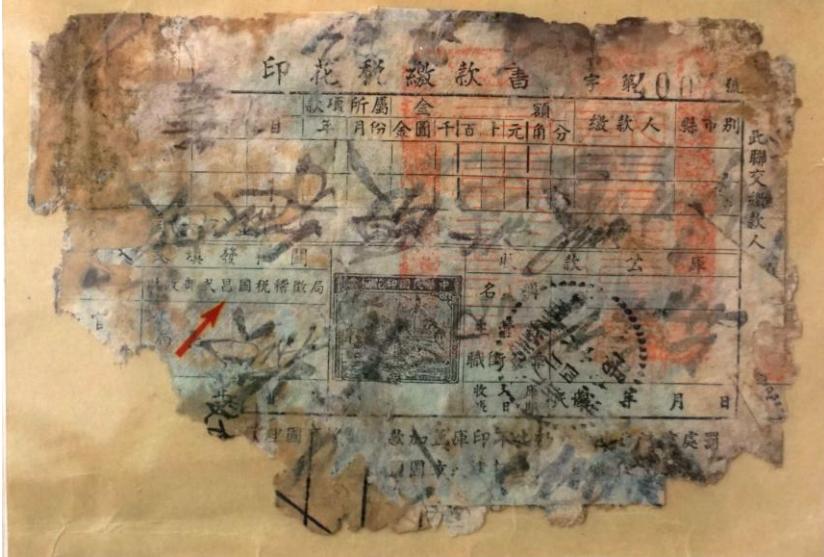


Figure 10: a very rare Receipt copy of the local edition Duty Payment Warrant, with a postal date-mark instead of a tax seal, provided by Mr. Li Huixiang

State Taxation Bureau of Wuchang of the Ministry of Finance



Figure 11: mark of the local edition, pre-printed on the left of the stamp

After the founding of PRC, Ministry of Finance of the Central People's Government issued "Rules for the Implementation of Temporary Regulation of Stamp Duty" on 4 Jan 1951. In accordance with these Rules, in addition to continue to use directly Payment Warrants of ROC, local tax bureaus of the large Regions issued and used some Stamp Duty Payment Warrants one after another with non-adhesive duty stamps such as "Factory", "Steel-making", "Celebrities-collecting Gate" and "Flag & Earth" drawing until 1958. They all followed usage methods of PRC by and large.

Altogether, a large number of Chinese Stamp Duty Payment Warrants with non-adhesive duty stamps and without face value rates upon, were used and affixed during 1943 to 1958. But from those Rules and usage methods, we can see that they were not printed nominal value rates designedly in order to adaptive needs of various high amounts of stamp duties. Manuscript amounts were their denominations when they were used and affixed such as Figure 8. After being affixed, Payment Warrants must be cancelled by across-page seal or pencil in accordance with those Rules. **It meant and proved that non-adhesive stamps and manuscript amounts were an inseparable entirety which was same as postal stationery. And they formed a complete non-adhesive duty stamp sheet.**

Finally, each of Stamp Duty Payment Warrants had an explicit face value rate -- manuscript amount of the stamp duty namely. So, **each Payment Warrant should be regard as one set of non-adhesive duty stamps with the most denominations -- no one can say how many one set is!**

Finalized on 30 Nov 2017