

## Imperial China 1897 3-cent Red Revenue Surcharged Stamps

On March 20, 1896, the establishment of Chinese Imperial Post was approved by the emperor Guangxu. The first set of Imperial China stamps—the Coiling Dragon stamps, were designed by R.A. de Villard of the Statistical Department of Imperial Maritime Customs. Jan. 1, 1897 was set as the opening date of the Chinese Imperial Post, but the coiling dragon stamps ordered from Japan were far from being printed. So, the 3 cent red revenue stamps, as well as the remaining Empress Dowager stamps and Small Dragon stamps of the Customs Office were surcharged as temporary postage stamps for the Imperial Post.

A total of 6500 sheets of 100 red revenue stamps were surcharged into eight different denominations as postage stamps of the early Chinese Imperial Post.

This exhibit shows all the eight denominations including the very rare Small One Dollar, national philatelic treasure of China, and displays their printing, surcharge orders, quantities, and possible settings of 5 denominations.

### Organization Plan

- Page 1- Title page.
- Page 2- Un-surcharged red revenue stamp.
- Page 3 Sheet number of red revenue stamps.
- Page 4-11 Surcharge sequence of red revenue stamps in 8 denominations, surcharge quantities of each denomination.
- Page 12-16 Settings of red revenue stamps.



# 1. Red Revenue Surcharged Stamps

## 1.1 Un-surcharged 3-cent Red Revenue Stamp of China

### One of "Four Treasures of Imperial China Stamps" (华邮四宝)

The basic stamp was ordered from Waterlow and Sons in London by Imperial China Customs Office in 1896 as a revenue stamp to be affixed on importing documents. Engraved in London by Mr. Bain, sent to printers on May 14, one million red revenue stamps were supposed to be ordered, with one hundred to a sheet. However, 650,000 stamps were shipped to Shanghai on Sept 18th and were stored in warehouse of Statistical Department of Imperial China Maritime Customs. The issuance of red revenues as import tax stamps was later abandoned. These red revenue stamps later were gradually surcharged between Dec 1896 and Mar 1897 into a set of eight postage stamps by Statistical department and a British firm called "Kelly & Walsh Ltd."



*Of the 6500 sheets surcharged, two sheets of 100 stamps , perforation 14 and 15 for each, were separated before surcharging and kept in the archives of the Customs. They were kept as postal records and later, given as gifts to veteran postal clerks as stated by Mr. Juan Mencarini (绵嘉义), chief clerk of Customs Office Shanghai. By now, only about 80 un-surcharged 3-cent red revenue stamps are recorded. That is why it is called "one of four treasures of Imperial China stamps"(华邮四宝).*

*Mr. J Mencarini was given two copies for his years of service. One of which he brought back to Philippines after his retirement. He sent the other on a cover from Amoy which was later auctioned in 1922 by Louis Moore & Co. in Shanghai. In 1948, the stamp was cut down from the cover and it became the only used copy of the basic revenue stamps.*

## 1.2 The Sheet Number of Red Revenue Surcharges

Sheet number is an important factor in studying the total surcharge quantity and each face value. Of the 6500 sheets surcharge only 160 sheet numbers are found. Sheet numbers can be with single stamp, a pair, a block of four, or even a pane. Exhibit sheet number 1623 is on a pane of 1c red revenue stamps.

The earliest cancellation (customs circular dater) on 1c is Feb.25, of both Shanghai and Soochow.

The date on this pane, Mar 1, 1897, is a very early cancel.



I	II
III	IV

Provenence: *Tsou, C.S*

*Lee, T.F.*

*Dr. Chang, Men-sheng*

*Ding, Jing-song*

## 1.3 Surcharge Sequence of 8 face values

### Small One Dollar Surcharge - King of Classic China Stamps

When Imperial Post was set up and officially opened for business, high value 1 dollar and 5 dollars were needed. Because no high value stamps were surcharged on Dowager and small dragon stamps, so the first package of 500 sheets red revenues were taken out by statistical department in late Dec 1896, to be surcharged into high value postage stamps.

The red revenue "small one dollars" were first surcharged as a trial, and only 40 were surcharged, according to J. Mencarini in his <Note on the Postage Stamps of China, 1879 - 1905>, published in 1906 as Appendix M of <Report on the Workings of the Post Office for the year 1905>.

Since the first small one dollar stamp was auctioned in April 1922 in Shanghai by Louis Moore & Co. Ltd., almost a hundred years have passed. Philatelists of China have been searching high and low to find one of the 40 national treasures.

For the past five years, the exhibitor, with the help of modern computer, has completed and published the article <The Provenance of Small One Dollars>, about the detailed history of each small one dollar stamps. So the total quantity of existing small one dollar surcharges is 31, including one unique block of four and a unique pair. Because it has such a limited quantity, also because it has the Scott No. 83 as listed, without which a China collection is not complete, so it became the "King of Stamps of China" and the ultimate aim of a serious collector who collect China. In that article, every small one dollar has a clear picture shown and a clear traceable history. So is the exhibited copy below:



### Provenance

*Before 1915 Ernest R. Ackerman Great U.S. collector, Republican politician, Congressman for New Jersey.*

<i>1915</i>	<i>George A. Scudder</i>	<i>U.S. dealer and great collector</i>
<i>1943.6.22</i>	<i>H. Herbert Johnson</i>	<i>U.S. collector, editor of &lt;China Clipper&gt;, President of CSS 1948-49</i>
<i>1989.11.23</i>	<i>Robson Lowe</i>	<i>Auctioned in Zurich</i>
<i>2001.8.15</i>	<i>Exhibitor</i>	<i>From Zurich Asia</i>

### 1.3 Surcharge Sequence of 8 face values

#### Large One Dollar Surcharges

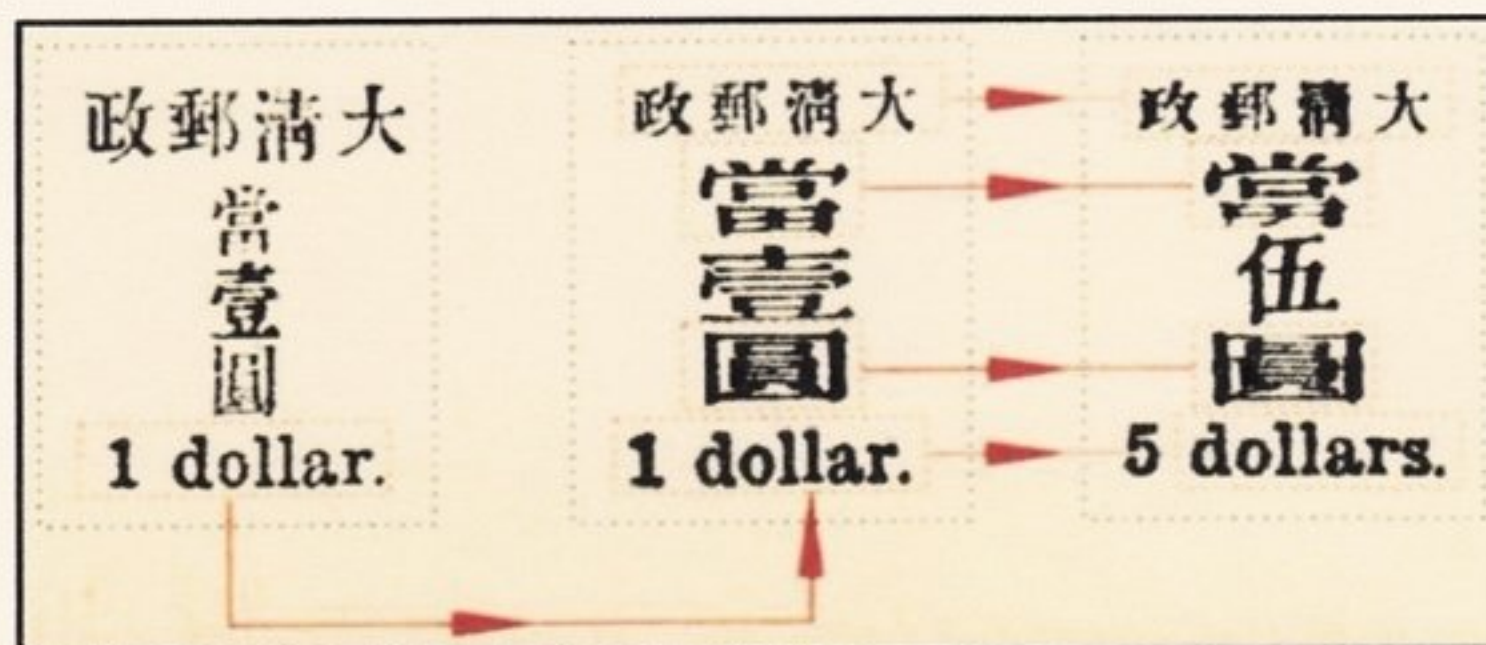
When the trial small one dollar surcharges were made, authorities found the three characters "當壹圓" (for one dollar) were too small. And that would be China's highest value stamps ever. So Imperial Post immediately had the three characters engraved in larger type, and made 25 sets to do the surcharging. That was in **December of 1896**.

Although Feb 2, 1897 was the first day for the issuance of red revenue surcharges, **some cancellations of Jan 1897 are found**. Also sheet numbers found on Large One Dollar Surcharges are between 7 and 299, the smallest sheet numbers of all red revenue surcharges. That means **large one dollar was surcharged immediately after small one dollar, and its quantity surcharged were roughly thirty thousand** (minus two sheets separated for record and forty stamps for trial surcharging). Should there be any sheet number found in the future after 299, the quantity surcharged for large one dollar stamps would possibly be more.

The existing cancellations on red revenue stamps show **the earliest postal use was on large one dollar stamps**, as before Feb 19 when small 2 cent was issued, cancellations of any kind can be found only on large one dollar stamps.



#### Surcharge Sequence of High Value Red Revenue Surcharges



## 1.3 Surcharge Sequence of 8 face values

### Large Five Dollar Surcharges

When the Official Imperial Post was set up, parcel post and money remittance service were planned. So, the high value stamps were especially needed as no such face values exist before, even during customs office period. So when surcharge of large one dollar stamps finished, surcharge of five dollar value began.

The characters "當" and "圓" are derived from surcharging plate for Large one dollar. So they are same, only positions changed dramatically, and the face value character "伍" is new, in place of "壹". "大清郵政" and face value "dollar" are the same with exception of "5" replaced "1".

The surcharged quantity for 5 dollars is 5000 according to Mr. J. Mencarini, 20000 according to Mr. Huang, Kwang-Sheng. Both assumptions could be right as no sheet number between 301 and 500 was found, and no sheet number on 5 dollar value was found. The 5 dollar value was only used on remittance certificates. It could support a family for several months. So, not many collectors could afford to buy, and they are very scarce, especially its variety "surcharge inverted".



*The earliest cancellation on a 5 dollar red revenue stamp was Customs Wuhu circular dater of Oct 14, 1897. And the earliest postally used cover affixed with a 5 dollar was mailed on Oct 8, 1897, an insured, registered mail from Foochow to Amoy.*

### 1.3 Surcharge Sequence of 8 face values

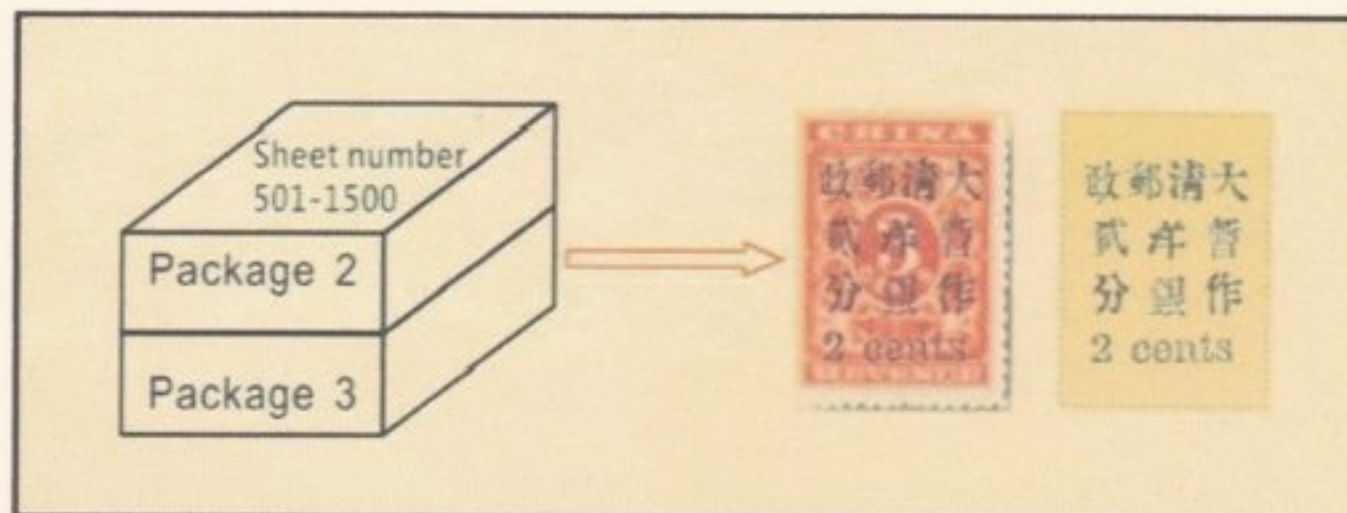
#### Small Two Cents Surcharges

Of the 8 denominations, small 2 cents was the first used postally. As of now, Feb 19, 1897 is known to be the earliest date postally used either on red revenue stamp or cover, as one dollar had no postally used cover although it bears an earlier cancelled date. **The earliest postally used cover is mailed on Feb 19, 1897 from Shanghai to Soochow.** Also there is large piece of cover affixed with a small 2c and other stamps cancelled Feb 19 in this exhibit (frame 3, page 6).

The setting of small 2 cent red revenue surcharge is  $10 \times 2$ , a pane of 20. A sheet of 100 is impressed 5 times to complete the surcharging.



Reconstructed pane of 20 used  
small 2 cents red revenue stamps

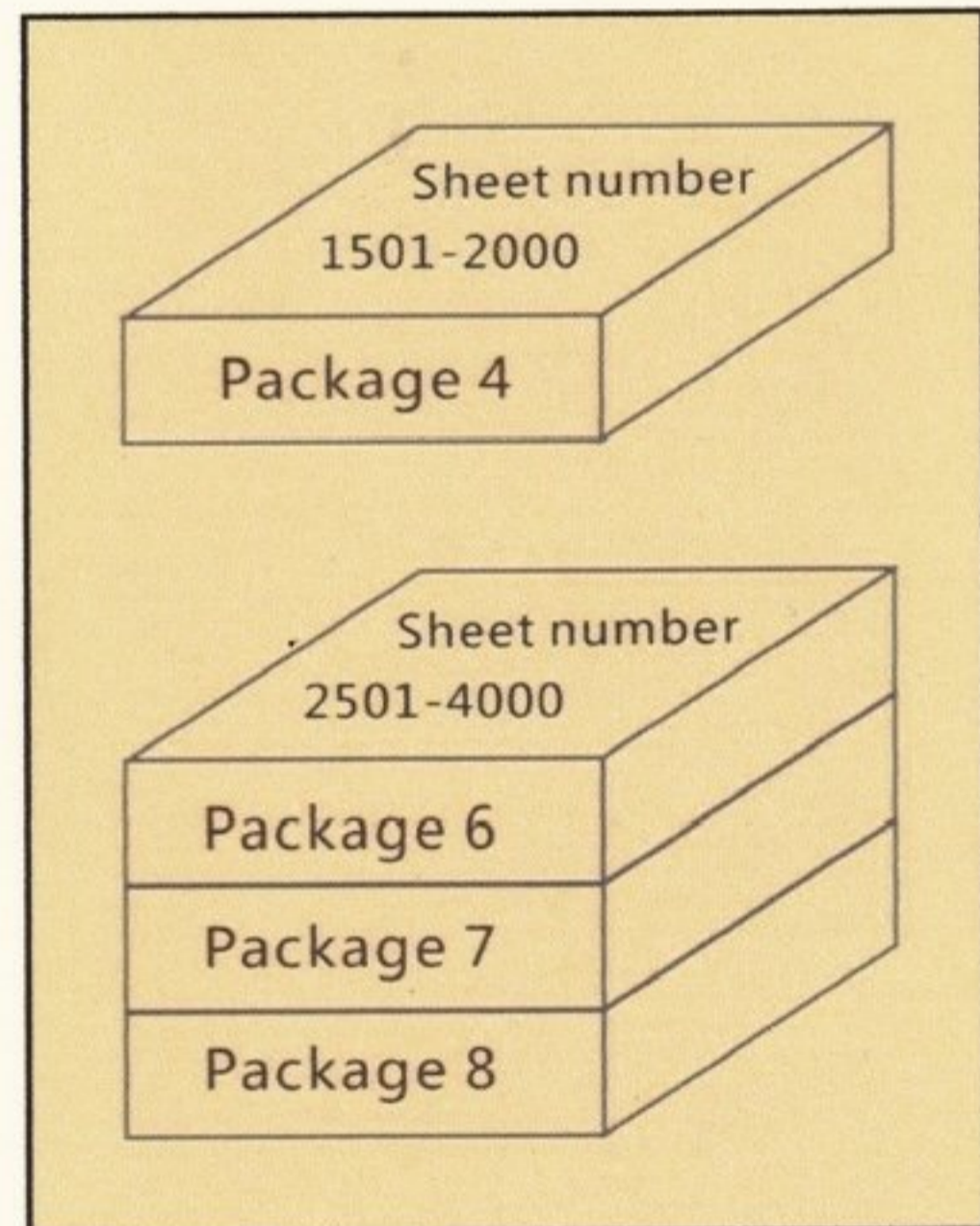


## 1.3 Surcharge Sequence of 8 face values

### One Cent Surcharges

When the most needed 2 cent value (domestic rate) was being surcharged by the contracted firm, the one cent value for **local letter rate and domestic post card rate** in the meanwhile was also being surcharged by the printing house of the Statistical Department of Imperial Customs in Shanghai.

Surcharge of one cent value consumed four packages of red revenue stamps. The total quantity should be 200,000 pieces. As 30 percent was withdrawn at the end of Sept 1897, according to J. Mencarini, so **the real issued quantity is 140,000.**



*Package 5 was taken in the mean time to surcharge 4 cents value.*

*The character "壹" in the middle of one cent value was large and very easily noticed. The surcharge plate was independently set and the surcharge types used were unrelated to those used for other values.*

*The earliest cancellations on one cent red revenue stamps were of both Customs Shanghai and Soochow circular daters. The date was Feb 25, 1897.*

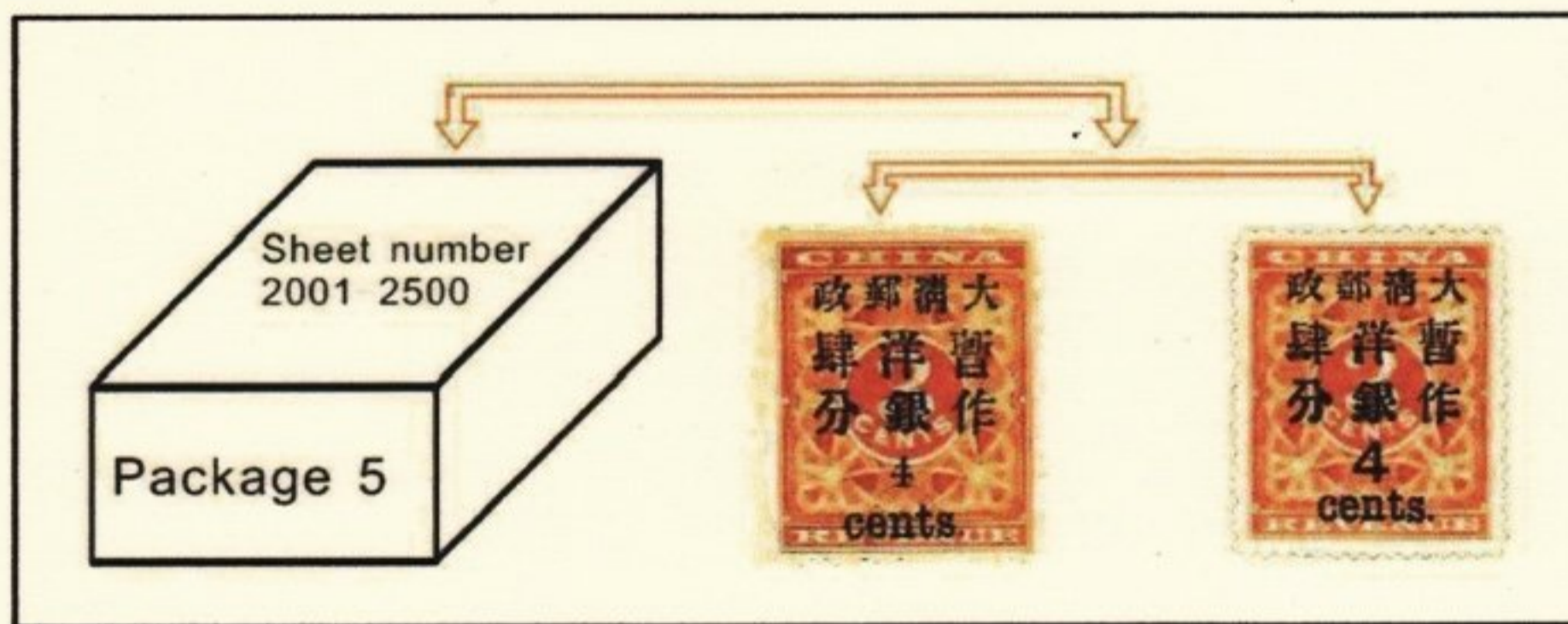
## 1.3 Surcharge Sequence of 8 face values

### Small Four Cents Surcharges

Surcharging of one cent made use of package numbers 4, 6, 7, and 8 of the un-surcharged red revenue stamps. While package 4 was in the process of surcharging, package 5 was separated for the surcharging of 4 cents. **The sequence of surcharging was determined in late 1960s when sheet number 2305 was found.**

The upper four characters on the 4 cents stamps (大清郵政) are the same as that of large one dollar. Presumably the four characters were just taken over after surcharging of one dollar and 5 dollar was completed. Only position of the surcharging character groups are in reverse order. **The quantity surcharged for 4 cents is 50,000 unless other sheet number within 2001 to 2500 should be found and is not on 4 cents.**

Like small one dollars, a trial surcharge of small 4 cents was practiced. The figure "4" was too small, and was immediately changed to "4". **Only two sheets of 100 stamps each were taken for the trial surcharge. So the surcharged quantity for small 4 cents is only 200, out of the total of 50,000 of the 5th package.** That is why the red revenue small 4 cents are so scarce.



*Like large one dollar and one cent stamps, red revenue 4 cents were also surcharged by panes of 25. The two sheets of small 4 cents were surcharged 8 time.*

## 1.3 Surcharge Sequence of 8 face values

### Large Four Cents Surcharges

When 8 panes of 25 stamps each (total two sheets) of the small four cents red revenue stamps were surcharged, the Statistical Department decided to **change the denomination figure from small "4" to larger "4"**. And Scott Catalogue gave both a number, just as the case in small one dollar and large one dollar. So the much scarce small one dollar and small 4 cents became a "must" for traditional collectors of classic Imperial China.

**Total quantity surcharged for large 4 cents Red Revenue stamps is 49800**, i.e. the whole package of 50 thousand minus 200 for small 4 cent surcharges. Four cents was the rate for an international post card or double unit domestic letter in 1897.



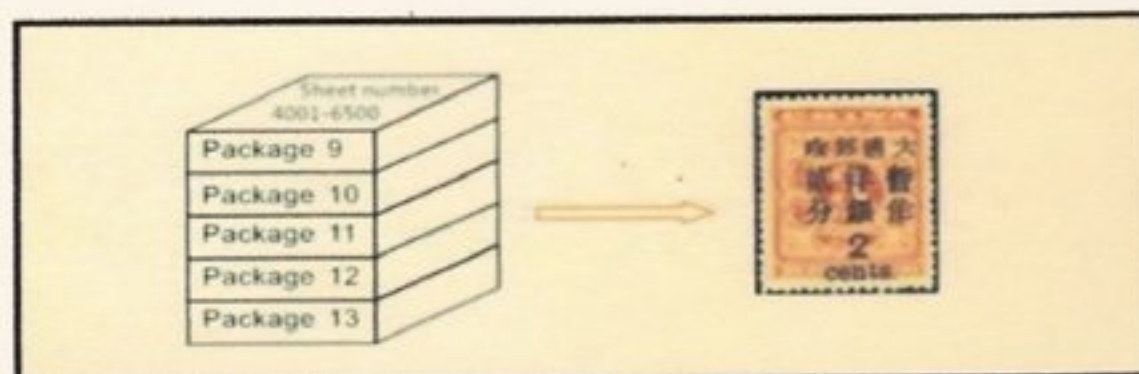
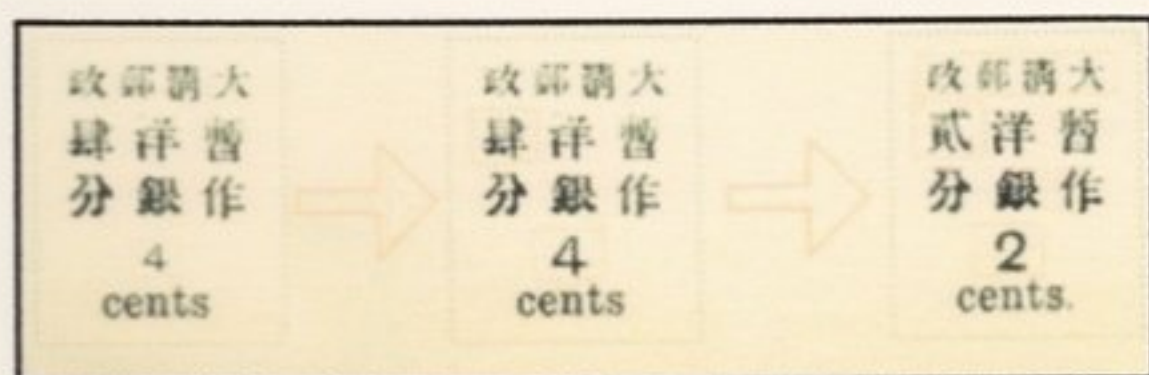
*The earliest cancellation on 4 cent red revenue stamps is Feb 25, 1897, of Customs Soochow circular dater. That is the same date as seen on 1 cent red revenue stamps. That shows 4 cents were surcharged immediately after one cent stamps, and possibly issued the same day, although the much scarce small 4 cents were cancelled one month later, on Mar. 26, 1897.*

### 1.3 Surcharge Sequence of 8 face values

#### Large Two Cents Surcharges

Since the small 2 cents were surcharged 100 thousand copies, enough to use for a few months, the large 2 cents became the last in surcharge sequence. It shows that 2c was the most frequently used face value, and the only face value that needed further surcharging. The last five packages of 2500 sheets were all surcharged into large 2 cents, so **the total quantity surcharged is 250 thousand**.

#### Surcharge sequence, the last five packages



*As it was surcharged by Statistical Department, so nearly all surcharging characters from large 4 cents were made use of, except the face value character "貳" and the numeral "2".*



*Large 2 cents were issued one month later, so they were the last value surcharged. The earliest cancellation on Large 2 cents is Mar 19, 1897.*

# 1.4 The Settings of Red Revenue Stamps

## The Setting of Large One Cent Surcharges

After surcharging of high values, the large one cent were surcharged on packages 4,6,7 and 8, a total of 200,000 stamps were surcharged to large 2 cents, possibly 250 stamps less for archives of Statistical Department.

The setting of large one cent is almost the same as large one dollar, the sheets are surcharged in four panes of 5X 5. The four characters on top are the same size as that of small one dollar; The character for "one" (壹) is similar to that of large one dollar. As many fonts were worn, so it's not difficult to reconstruct the pane.



政	大	大	大	大
壹	壹	壹	壹	壹
大	壹	壹	壹	壹
壹	壹	壹	壹	大
大	清	壹	壹	壹
壹	當	壹	政	壹

## 1.4 The Settings of Red Revenue Stamps

### The Setting of Small Two Cents Surcharges

When Imperial Post was set up in Feb 1897, domestic letter rate was reduced from 3Ca. to 2 cents. Also 2 cents was the rate for domestic double postcard, and both domestic and international printed matter, contract, and sample weighing less than 2 taels. So the 2 cents face value surcharges were desperately needed.

When package one was being surcharged for high value 1 dollar and 5 dollars, the package 2 and 3 were sent to a local printer, named Kelly and Walsh, for surcharging face value 2 cents.

Reconstructed pane of twenty small 2c red revenue stamps



小字	1	2	3	4	5	6	7	8	9	10
		銀	清銀分	清銀	銀分	作銀		清作	清作銀	
其他特徵	n	洋			,		作			
	n破	長挑			誤,		曲豎			
小字	11	12	13	14	15	16	17	18	19	20
	清	清	分	銀	作	分		銀	分	
其他特徵	洋良	洋良	洋	郵清	S	清	分	郵清		洋
	正銀	歪銀	角破	半清	倒S	清破	分破	低清		角破

Kelly and Walsh seemed to have limited fonts of Chinese characters and was unable to form a surcharging plate of 25, so they made 20 sets (10 × 2) of inferior lead fonts. And the whole sheet of 100 was surcharged 5 times in a row to finish. The same characters like “大” “清” “洋” “銀” “作” “分” can be large and small, and comma sometimes was used instead of period, sometimes period was high or low, or even missing.

Total quantity surcharged for small 2c is 100,000.

That is the total of packages 2 & 3.

# 1.4 The Settings of Red Revenue Stamps

## The Setting of Large Two Cents Surcharges

The large 2 cents stamps were the last in surcharge sequence. The last five packages of 2500 sheets were all surcharged into large 2 cents, so the total quantity surcharged is 250 thousand.

The setting of the large 2 cents stamps are the same as the large one dollar, the small and large 4 cents, and one cent surcharges. Twenty five cliches form a plate to complete the surcharge of a pane. A sheet of 100 had to be surcharged four times.

The characteristics of the plate is the same as that of large 4 cents. Only four cliches have a little difference, the most obvious is the no. one cliche that has a sharp and pointed head.

Characteristics of the 25 Cliches

1	天 斷橫破捺	2	清郵 斷挑斷橫	3	大 斷撇	4	清郵 折點斷挑	5	清作 挑特高
6	政 斷撇	7	政 斷挑	8	清政 洋扁點	9	洋 洋高點	10	清 洋半點
11	政郵 斷橫斷撇	12	清 斷撇	13	洋 斷橫斷撇	14	政 斷撇	15	洋 斷撇
16	大 斷頭	17	大清 斷頭斷挑	18	大政 斷頭斷挑	19	暫口 斷頭斷挑	20	政 斷頭斷挑
21	大 頭粗門	22	清政 斷挑斷撇	23	清政 斷挑斷撇	24	大 橫曲斷	25	政 斷豎



The surcharge of large 2 cents was done also by the Statistical Department of Imperial Customs Office, so nearly all surcharging cliches from large 4 cents were made use of, of course the face value character “貳” and “2” were different.

# 1.4 The Settings of Red Revenue Stamps

## The Setting of Large Four Cents Surcharges

After trial surcharge was done for two sheets (200 stamps) of small four cents, the Statistical Department decided to **change the denomination figure from small "4" to larger "4"**. Scott Catalog later gave a number to both of them, just like the case in large and small one dollar value. Thus the much scarcer small 4 cents became a "must" for all collectors of classic China.



1	斷橫破捺 大	2	斷挑斷橫 清郵	3	斷撇 大	4	折點斷挑 清郵	5	清作	
6	斷撇 政	7	斷挑 政	8	清政	9	洋扁點	10	清	挑特高
11	斷橫斷撇 政郵	12	挑不突出 清	13	洋高點 洋	14	政	15	洋	洋半點
16	斷頭 大	17	斷頭斷挑 大清	18	斷橫斷撇 大政	19	暫口	20	政	豎不連挑
21	頭粗門 大	22	斷挑斷撇 清政	23	斷挑斷挑 清政	24	橫曲斷 大	25	政	斷豎

*The setting of the large 4 cents are the same as the large 2 cents. The charecteristics of the plate is the same. Only four cliches have a little difference.*

# 1.4 The Settings of Red Revenue Stamps

## The Setting of Large One Dollar Surcharges

As the three characters of Chinese face value (當壹圓) were too small and not distinct enough, so they were replaced by hand-engraved larger characters, and the four characters above, i.e., 大清郵政 (Imperial Post Office) were changed to smaller size characters. Twenty-five sets of dies were made and arranged 5 × 5 to do each surcharge. As every engraved Character can't be the same, so the setting of the pane of 25 surcharges could be reconstructed as below.



Characteristics of the 25 Cliches

	當偏左	2 大清郵	3 壹點折新批	4 新撇	5 新挑	新橫破捺
6 清	挑特高	7	8 當偏右	9 當偏右	10 新政	新撇
11 大	新頭	12 大	13 橫成二連球	14 挑異停	15 頭粗入	壹三角頭
16 政	雙不連挑	17	18 大政	19 新橫新撇	20 新頭新挑	頭粗同
21 政	新政互	22 大	23 橫曲新	24 新挑新挑	25 新挑新挑	新頭新挑