



Japanese
Revenue
Stamps from
1872 - 1900

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Japanese Philately, June 2014
Adapted by Ed Kawasaki

Introduction

- Tourist Sheets of 1880-1900.
- Often hand-etched in common with postage stamps.
- No known forgeries.
- Sources
 - Shimomura Standard Catalogue of the Japanese Revenue Stamps.
 - Narumi's Japanese Fiscal Stamp Catalog
 - <http://eng.ssjp.dk/rev/eng/rev/overviewrev.html>



Tourist Sheet



Silk and Silkworm Egg

- First type of revenue stamps (*inshi* 印紙).
- Control export of silkworm eggs.
- Quality control
- 1872 to 1876
- Perf 8 to 10.5 and imperforate.



Silk and Silkworm Egg

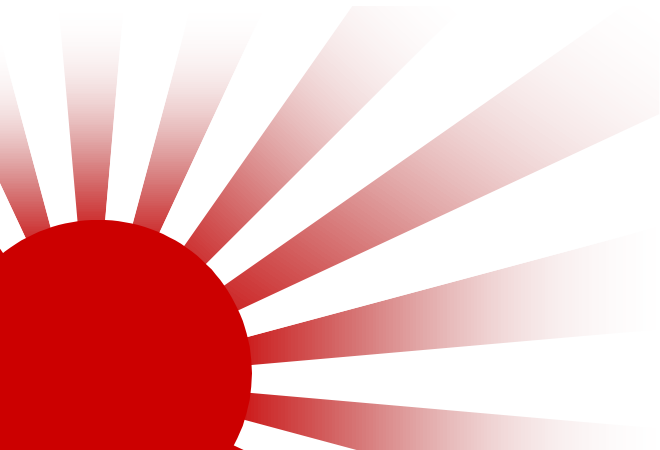
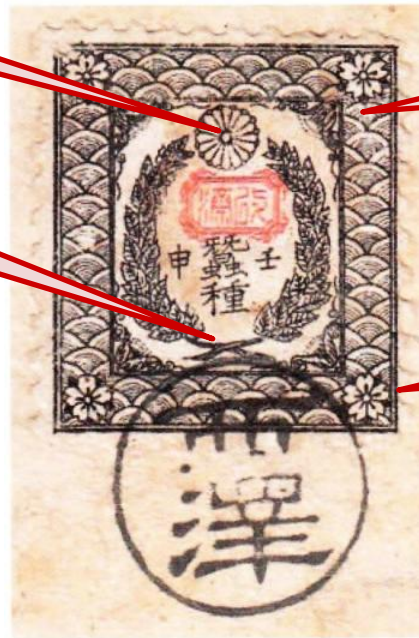
1872 Issue – 5 sen

Chrysanthemum
crest

Rectangular frame
of concentric
semicircles

Crossed mulberry
sprigs

Cherry blossom in
each corner



Silk and Silkworm Egg

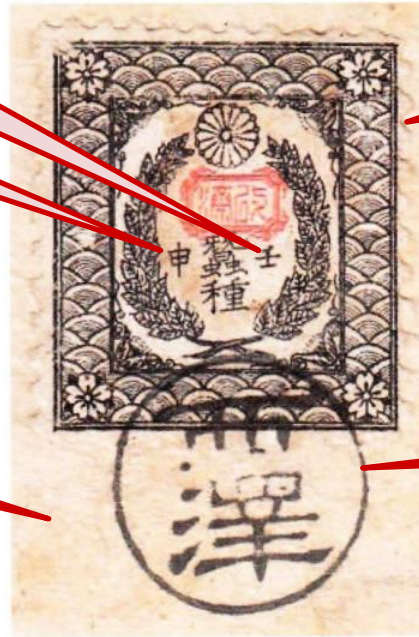
1872 Issue – 5 sen

壬申 (*mizunoe-saru*) Year of the Monkey = 1872

Perf 8 to 10.5 and imperforate

Package

Tied cancel



Silk and Silkworm Egg

1873 Issue – 10 sen

明六 (Meiji-roku)
6th year of Meiji =
1867 + 6 = 1873



Gray (domestic)
Green (export)

Emperor Meiji
明治天皇

Emperor of Japan

Reign

February 3, 1867 –
July 30, 1912

Enthronement

September 12, 1868

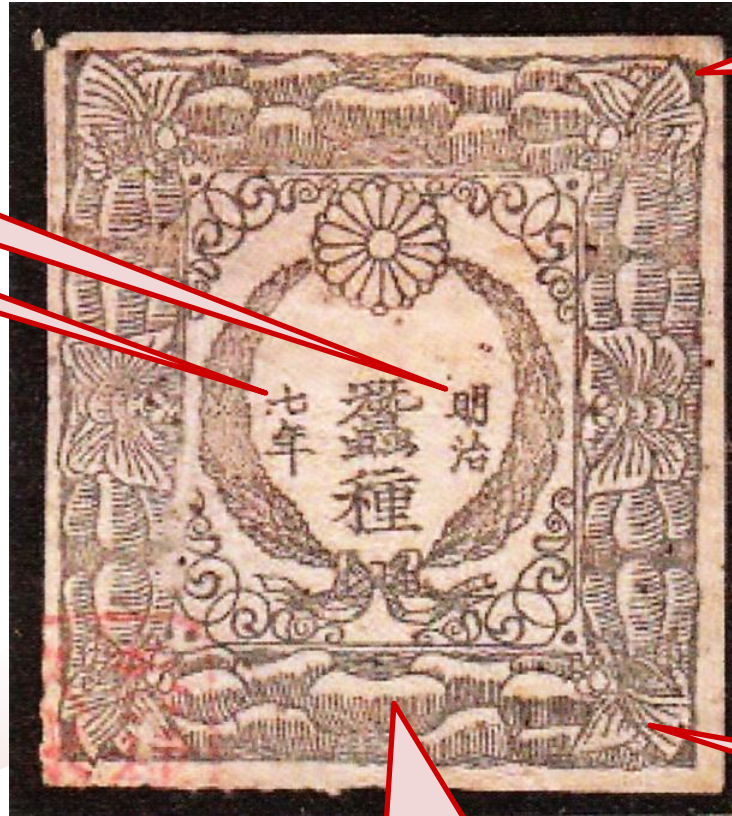


Silk and Silkworm Egg

1874 Issue – 10 sen

明七 (Meiji-nana)
7th year of Meiji =
1867 + 7 = 1874

New Design for 1874



Gray or yellow-green
(domestic)
Black (export)

Silk moth

Silkworm cocoon

Silkworm Egg

1876-7 Issue – 10 sen

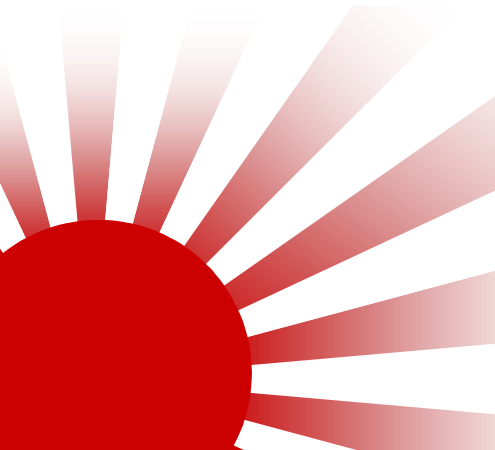
New Design by
Edoardo
Chiossone (also
designer of Koban
stamps)



Chrysanthemum
crest

明十 (Meiji-juu)
10th year of Meiji =
1867 + 10 = 1877

Silk moth



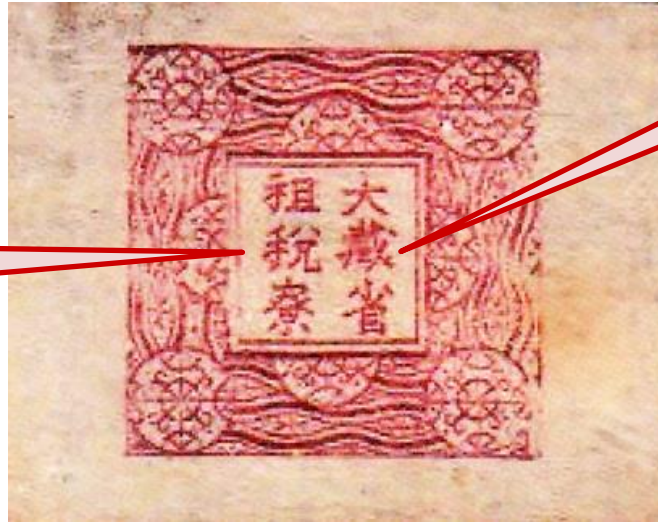
Raw Silk

1873-1877

Long Band wound
around silk

Tax Division (租税
寮, *Sozei-Ryō*)

Ministry of Finance
(大蔵省, *Ōkura-
shō*)



Documentary Revenues

From 1873

- 証券 (*shōken inshi*)
- Only hand-engraved revenue stamps.
- Same time as introduction of hand-engraved postage stamp.
- Low values are common.



Documentary – First Series

1873-1883

- Rouletted and perforated from 8 to 13.
- Initial printing on Japanese paper.

1 sen gray	25 sen yellow
1 sen black	50 sen orange
5 sen orange	50 sen gray
5 sen brown	¥1 red
10 sen red	¥1 light blue
10 sen carmine	¥5 violet
10 sen blue	¥20 dark red



Documentary – First Series

1873-1883 – 1 sen

Cherry blossoms

Grey perforated



1 sen

“Any person who makes a forgery of this revenue stamp shall be severely punished.”

Documentary – First Series

1873-1883 – 1 sen



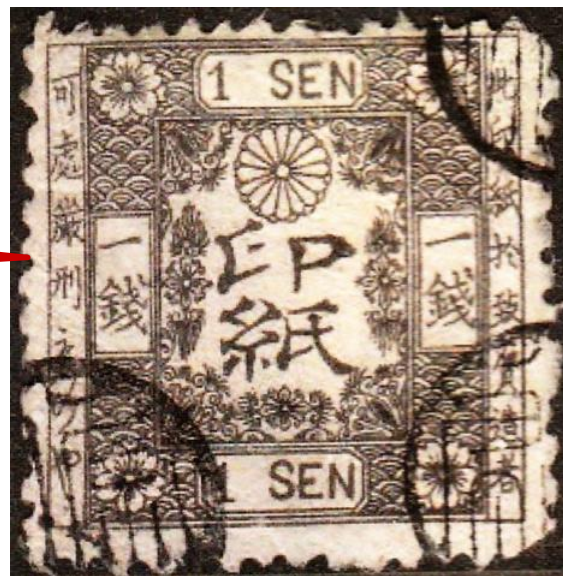
Grey rouletted



Documentary – First Series

1873-1883 – 1 sen

Black perforated

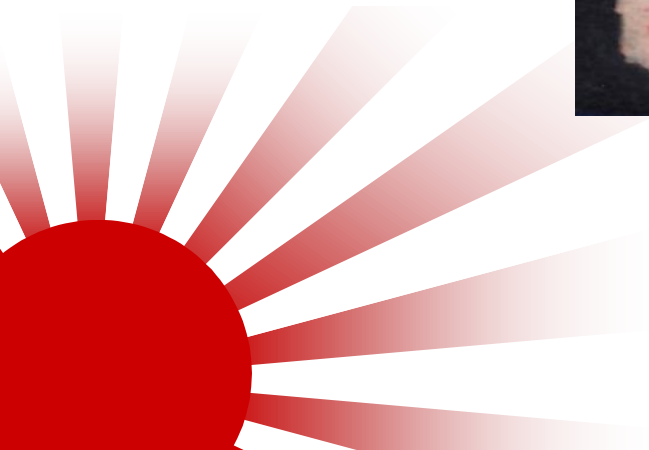


Documentary – First Series

1873-1883 – 10 sen



Red rouletted



Documentary – First Series

1873-1883 – 1 sen



Blue perforated

Documentary – First Series

1873-1883 – 1 yen

Moon banner

Light blue rouletted

Sun plume banner



Note slightly different design in "1 yen"

Banners used in Emperor's enthronement ceremony.

Documentary – First Series

1873-1883 – 1 yen

Red perforated



Gessho
Toban
(月像蠟燭)



Nissho
Toban
(日像蠟燭)

Documentary – First Series

1873-1883 – 5 yen



Violet perforated

Numeral 5 (五) in double circle.

¥5 and ¥20 are hard to find.

Modified design for ¥5 and ¥20.

Documentary – Second Series

From 1884

- Typographed documentary revenues (*toppan shōken inshi* 凸版証券印紙). Typography is “relief” printing in contact with the raised inked printing surface.
- Chrysanthemum symbol in center (under 25 sen) or at top (25 sen to ¥1).
- Circular inscription 証券印紙 (*shōken inshi*) and value written in Japanese.
- Series from 1884 = perf 9-10.
- Series from 1889 = perf 12-13.



Documentary – Second Series

From 1884 series

Chrysanthemum
in center



10 sen 錢拾

Chrysanthemum
at top



50 sen 錢拾五

Perf 9-10

Documentary – Second Series

From 1889 series

Chrysanthemum
in center



Perf 12-13

5 rin 厘五

1 sen 錢壹

1 yen 圓 = 100 sen 壹
1 sen 壹 = 10 rin 厘

Medicine Revenue

1883-1898

- Easily confused with documentary revenues.
- 1% Tax on medicine packages and bottles.
- Same top corner arabesque for all values.
- Values in Japanese and English.



Medicine Revenue

1883-1898

Series	Perforation	
From 1883	9-10	Also on a band
From 1886	12-13	
From 1890	Imperforated	



Medicine Revenue

1883-1898

Denomination	Color
1 rin	grey
2 rin	light blue
3 rin	yellow
5 rin	dark brown
1 sen	light brown
2 sen	green
3 sen	dark blue
4 sen	orange
5 sen	purple
10 sen	dark red



Arabesques



Medicine



Documentary



Documentary



Medicine Revenue

1883-1898

Chrysanthemum
in center



1 rin 厘壹



1 sen 錢壹



4 sen 錢四

Medicine Revenue

1883-1898



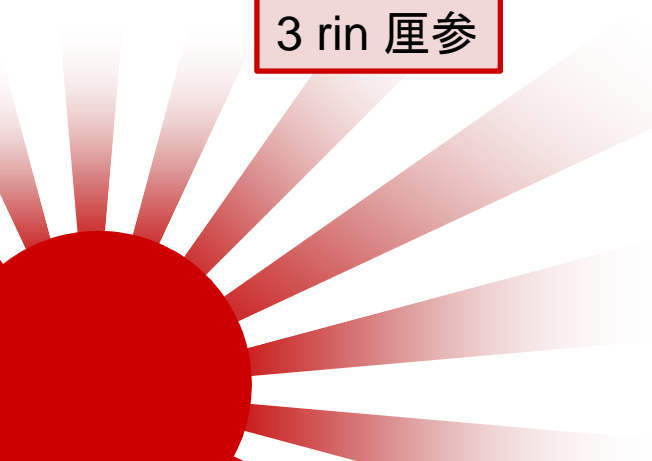
3 rin 厘参



5 rin 厘五



10 sen 錢拾



Court of Justice Revenues

1894-1898

- Court of Justice Revenues (訴訟用印紙, *soshōyō inshi*)
- Placed on legal documents.
- Tax based on value of dispute.
- Chrysanthemum symbol at top center.
- Values in Japanese only.



Court of Justice Revenues

1894-1898



- Dikē (Greek: Δίκη), Greek goddess of human justice and daughter of Zeus and Themis, holding book of law.
- Inscription reads 大日本政府訴訟用印紙 (*Dai Nippon seifu soshōyō inshi* or “Greater Japanese Government legal business stamp.”)
- Perforated from 8 to 13.



Court of Justice Revenues

1894-1898



5 sen 錢五, black

Court of Justice Revenues

10 sen 錢拾, brown

1894-1898

10 sen 錢拾, brown



Cancel reads 裁判所消印 (saiban-sho keshi-in or "courthouse postmark")

Court of Justice Revenues

1894-1898



50 sen 錢拾五, brown

Tax Revenues

1898-1909

- Tax revenues, often called general-purpose revenues (収入印紙 *shūnyū inshi*).
- Lower-value designs resemble Koban postage stamps.
- High values (¥20 - ¥100) show Takenouchi no Sukune portrait.
- Perf 12 – 13.5.



Tax Revenues

1898-1909

Denomination	Corner Design
up to 5 rin	Japanese plum flower (<i>ume</i>)
1 sen to 10 sen	Vine scroll (<i>karakusa</i>)
50 sen to ¥5	Fan (<i>uchiwa</i>)



Plum flower



Fan



Vine scroll

Tax Revenues

1898-1909



Plum flower

2 rin 厘貳



Tax Revenues

1898-1909

Japanese government
(*Nihon seifu*
日本政府)

Fan (*uchiwa*)

1 yen 圓壹

Tax revenue
(收入印紙
shūnyū inshi)



Two-tone

Tax Revenues

1898-1909



Vine scroll

1 sen 錢壹

Japanese government
(*Nihon seifu* 日本政府)

Tax revenue (收入印紙 *shūnyū inshi*)

2 sen 錢貳



Tax Revenues

1898-1909



3 sen 参銭



Vine scroll

3 sen 参銭

Tax Revenues

1898-1909



5 sen 錢五



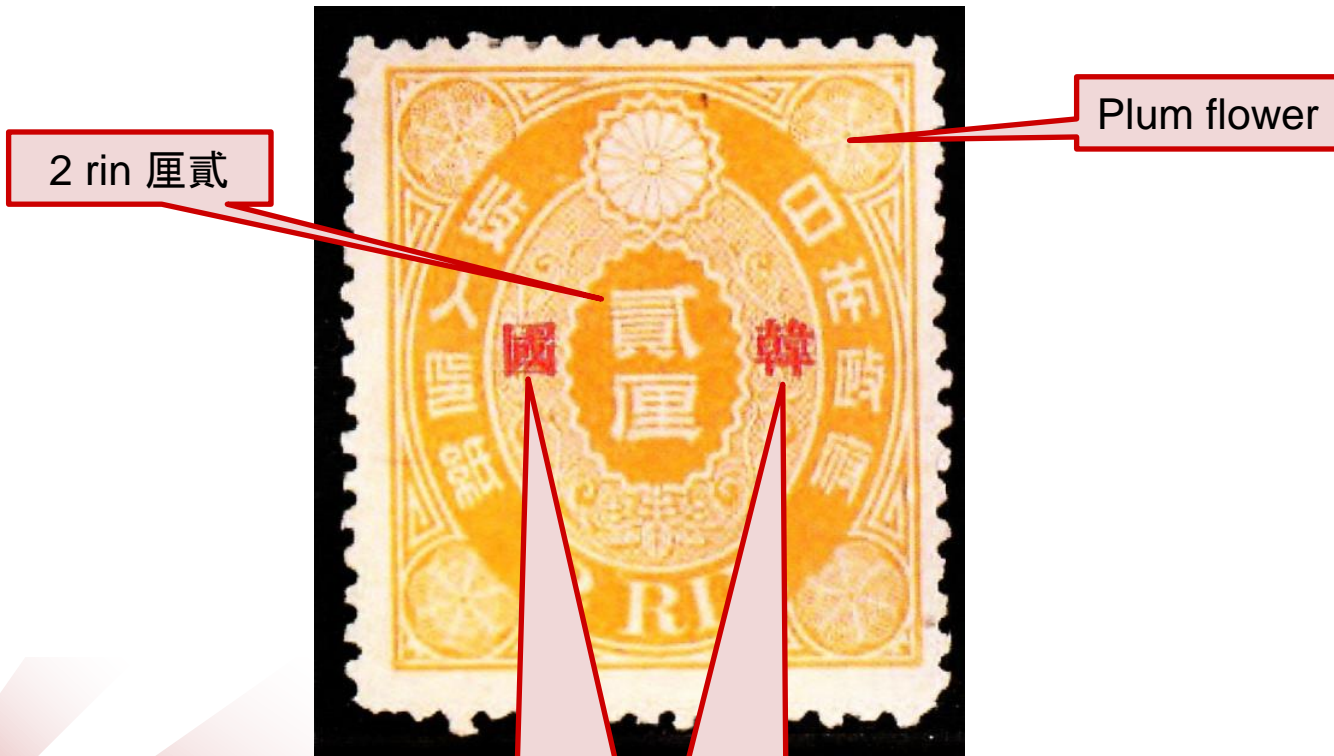
Vine scroll

10 sen 錢拾



Tax Revenues

1898-1909



2 rin 厘貳

Plum flower

Overprinted for use in Korea (韓国, *Kankoku*).

Overprints are difficult to find.

Tax Revenues

1898-1909



10 sen 錢拾

Vine scroll

Overprinted for
use in China (清国,
Shinkoku).

Overprints are
difficult to find.

Tax Revenue on Hotel Bill

1898-1909

No 46 Bluff.
Yokohama June 7th 1903
Receipt from Mrs Stanton
for board 1 day May 30th 3.60
One week half board from
May 31st to date. 12.50
Paid Cork 35 sen

16 1.0
35

Yena 16.45
Received Payment
A. H. Ripley

June 7, 1903

Hand cancelled, "Paid
June 14, HNT"

2 sen 錢貳



Tax Revenues vs Koban

1898-1909

2 rin 厘貳



Tax, 1898

1 sen 錢壹



Koban, S.72, 1883

Registration Tax Revenues

1888-1898

- Registration tax revenues (*tōki inshi* 登記).
- Motif is woven circular wheel (*kuruma*).
- High values (¥10 - ¥50) show portraits.
- Perf 9-13 and imperforate.



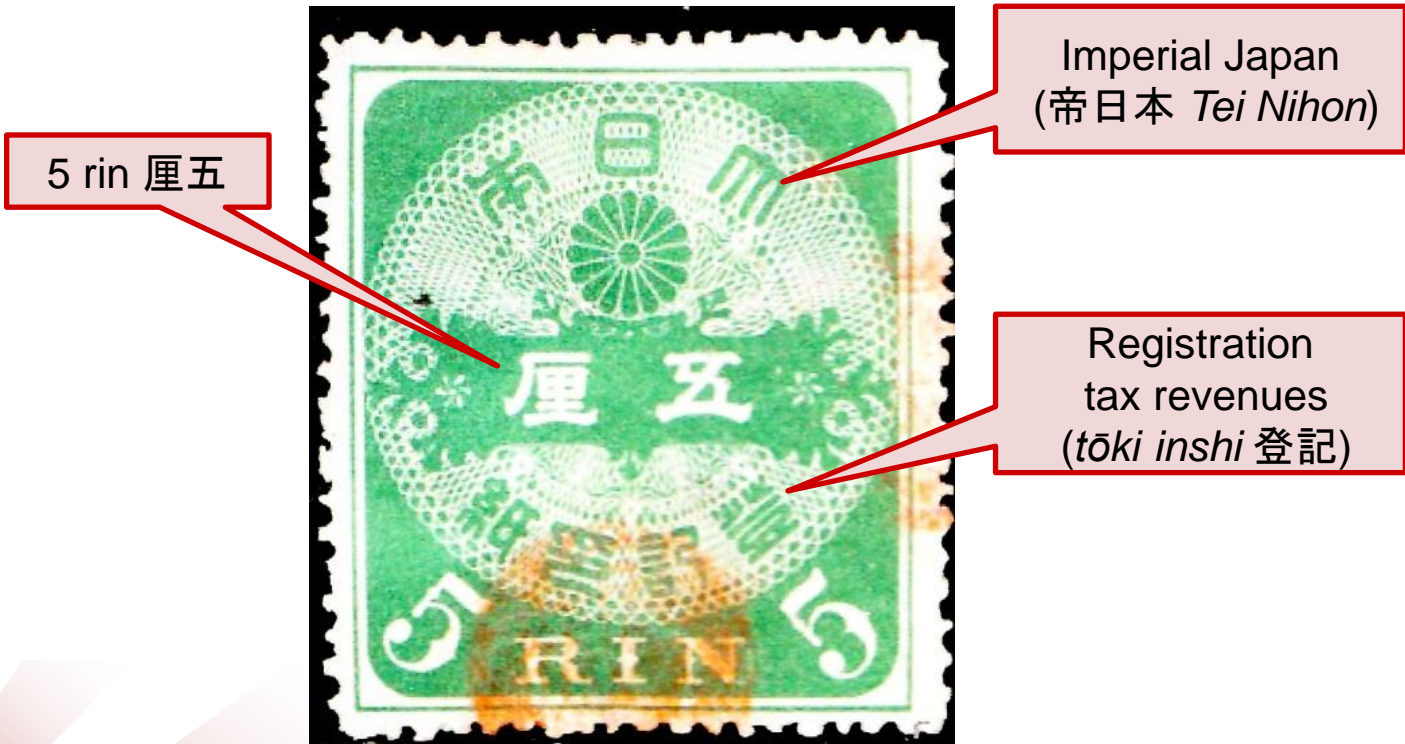
Registration Tax Revenues 1888-1898

Denomination	Color
1 rin	green
5 rin	green
1 sen	brown
2 sen 5 rin	brown
3 sen	brown
5 sen	brown
10 sen	brown
50 sen	brown
1 yen	blue
2 yen	blue
5 yen	blue
10 yen	red - portrait
50 yen	red - portrait



Registration Tax Revenues

1888-1898



Registration Tax Revenues 1888-1898



Brown perforate



Brown perforate



Brown imperforate

Brown stamps show large variations in color.

Registration Tax Revenues

1888-1898



50 sen 錢拾五 perforated



50 sen 錢拾五 imperforate

Brown stamps show large variations in color.

Registration Tax Revenues

1888-1898



Blue imperforate



1 yen 圓壹

Blue perforate

Blue stamps show large variations in color.

Registration Tax Revenues

1888-1898

Registration tax revenues (*tōki inshi* 登記).

Red perforate

Specimen (見本 *mihon*)



50 yen 圓拾五

50 yen shows Takenouchi no Sukune, who should have lived 280 years and is a Shinto kami (revered natural spirit).



Japanese government (*Nihon seifu* 日本政府)

10 yen 圓拾

Wake no Kiyomaro (733-799), who laid out the Heian-kyō (today Kyōto).

Tobacco Duty

1875-1898

- Tobacco duty revenues (煙草印紙 *tabako-inshi*).
- Denominations in Japanese above Mt. Fuji, flanked by two tobacco plants.
- Corner symbols differ for each value.
- Readily available today due to prevalent tobacco use .



Tobacco Duty

1875-1898



5 rin 厘五 slate

Chrysanthemum crest

煙草印紙
tabako- inshi

Mount Fuji

Tobacco plants

Denomination	Color
5 rin	slate
1 sen	brown
5 sen	blue green
10 sen	carmine

1875 Series. Available perforated and rouletted.

Tobacco Duty 1883 Series

Denomination	Color
2 rin	black
3 rin	light brown
4 rin	yellow
6 rin	red brown
8 rin	yellow-green
9 rin	light blue (specimen only)
1 sen	light blue
1 sen 2 rin	brown
1 sen 6 rin	pink
1 sen 8 rin	purple
2 sen	orange
2 sen 4 rin	sage green
3 sen	dark blue
3 sen 2 rin	gray
4 sin	olive green
4 sen 8 rin	brown violet
6 sen	violet
6 sen 4 rin	vermillion
8 sen	red



Tobacco Duty

1875-1898



2 rin 厘貳
imperforate,
black, 1883



2 rin 厘貳
perforated 9-10,
black, 1884



3 rin 厘叁
perforated 12-13,
light brown, 1889



8 rin 厘八
perforated 9,
yellow-green,
1884

1883 Series. Slightly different design features. Available perforated 8-14 and imperforate.

Tobacco Duty

1875-1898

煙草印紙 *tabako-inshi*



4 rin 厘四 imperforate, yellow, 1883



6 rin 厘六 imperforate, red-brown, 1883



2 sen 4 rin 厘四錢貳 imperforate, sage green, 1883

1883 Series. Imperforate examples.

Tobacco Duty

1875-1898



煙草印紙
tabako-inshi



4 sen imperforate, olive-green, 1883

3 sen perforated 12-13, dark blue, 1883

Almanac/Calendar Revenue 1882-1884

- Permission-to-publish fee for almanacs and calendars 曆印紙 (reki-inshi).
- Depicts Chinese zodiac animals.



Almanac/Calendar Revenue 1882-1884



Verification of
almanac/calendar
distribution. 頒曆證
hanrekishō.

Zodiac animals



Almanac/Calendar Revenue

1882-1884



Corners with sun, moon and two constellations.

Verification of almanac/calendar distribution. 頒曆証 *hanrekishō* with more modern *shō* (証).

Ise Shrine published a widely-distributed calendar/almanac called *Isegoyomi* (伊勢曆).

All 12 zodiac animals depicted counterclockwise



Shrine (*jingū*)

Superintendent (*shichō*)

School Book Publishing Revenue 1908-1915



Ministry of Education (文部省 *Monbu-sho*)

Chestnuts

Permit to sell approved books (許可書販売酷暑 *kokushō hanbai kyōka-sho*)

Two Japanese flags

Globe

Writing brushes

Triangle and compass

Eight different colors

Freight Control Revenue 1889 - 1894

1 syu (壹種)
= 1 sen



1000 syu
(千種)



500 syu
(五百種)



- Used by Naikoku Tsū-un Kabushiki Kaishi (Domestic Express Company, forerunner of Nippon Express Co. Ltd.).
- Nine denominations and colors.
- Values in Japanese only.

Freight Control Revenue 1889 - 1894



100 syu
(百種)

- “E” = “Express.” Used in Naikoku Tsū-un Kabushiki Kaishi logo.
- Values in Japanese only.

Resources

- ISJP, *Japanese Philately*, isjp.org.
- SSJP, <http://eng.ssjp.dk/rev/eng/rev/overviewrev.html>.
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ISJP Library

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- Standard Catalogue of the Japanese Revenue Stamps, Shimomura, Masaya, Takata Club (Fukuo Stamp Co.), [in Japanese/English], b/w, 1957, 1965, 2003 and 2010 (s/c, xii + 370 pp) editions.