

INDOCHINA

Timbre Fiscal (Revenue)
Affiches (Posters)
Cartes (Playing Cards)
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Colis Postaux
Connaissements
Dimension
Droits de Greffe (Legal)
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Enregistrement
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Roles d'Equipages
Tabac (Tobacco)
Vins (Wine)
Annam - Cannelles
Annam - Regionals
Tonkin
Cochin-Chine
Cochine-Chine Republic

Three ethnic groups inhabit the Cambodian Peninsula - the Viets, the Lao, and the Khmer or Cambodians. French influence in the area began when Christian missionaries arrived in 1615 and the French influence was strong when British and Portuguese naval forces arrived determined to open up sea trade with China. In 1859, French troops occupied Saigon, convinced that the Mekong river was a navigable route to China. Territories in the south were ceded to France in 1862, and threats from Siam resulted in Cambodia becoming a French Protectorate; further Siamese threats in 1893 brought Laos under French protection too. The area which became known as Cochinchina became a French colony under a military governor, and the Viet emperor agreed to both Annam and Tonkin becoming separate French Protectorates.

This strengthened the French hold: Tonkin provided control of the Red River and access to south-west China, and was held entirely by the French, and Annam was necessary to defend the French position, although it was administered by the Viet emperor from his base in Hui.

On 12 October 1887, the Indochinese Union was established by a French decree, and all five states came under the control of a Governor General. The French administration in Cochinchina resisted the

establishment of a central government over the whole peninsula, and the Governor General's powers covered only Annam, Tonkin, Cambodia and Laos.

In 1897, the Governor General, Paul Doumer, was given authority from Paris to extend his control over all five states. Local authority was eliminated and Cochinchina was brought under central control. Doumer set up a General Services for Indochina, which managed posts and telegraphs, customs, tax gathering and public works for the whole peninsula. State monopolies for alcohol, salt and opium were established; customs revenue and a range of indirect taxes were imposed centrally, and only direct and personal taxes were administered locally.

The extent and complexity of provisional overprints on tax stamps in the 1920s and 1930s reflect the underlying difficulties of French colonial administration in the inter-war period. The rigid and bureaucratic civil service produced a complicated series of tax rates, and adjustments to the rates produced a requirement for a wide range of stamps which was impractical to produce and distribute in time to meet needs. The Hanoi-Saigon rail link was only completed as a single-track (1726km or 1000+ miles) in 1936. Therefore, it was expedient to produce locally surcharged stamps separately in both Hanoi and Saigon.

During WWII, Japan occupied all five states, but administered them through a pro-Vichy government of French colonial personnel. Supplies from France ceased during the war, so stamps issued during this period were locally printed, inscribed 'ETAT FRANCAISE' instead of 'REPUBLIQUE FRANCAISE'. In 1945, however, a Japanese coup took control from the French, who were interned. Nationalist groups had gathered strength during the war, and on the Japanese surrender in August 1945, Ho-Chi Minh led a general insurrection and declared an independent Republic of Vietnam.

The Potsdam Conference ordered the disarming of the Japanese by the Chinese in the north of the peninsula and by the British in the south. French forces accompanied the British, and re-established a hold on the south. They declared the southern mountains an autonomous region, and at least one stamp was issued there. Conflict between the French controlled south and the north under Ho-Chi Minh's Viet-Minh continued for another decade until the Geneva Conference in 1954, which established separate countries of a communist North Vietnam, and a nationalist South Vietnam free of all French control

(albeit with increasing military support from the USA). War between these two states ended in 1975, when a Socialist Republic of South Vietnam was established. Cambodia achieved independence in 1955, and Laos in 1975.

Normally, the standard revenue catalogues in this series list only issued stamps, not trials and proofs. For Indo-China, a number of unissued stamps and proofs have come onto the market, which are similar in appearance to the issued stamps. We therefore include information on some of these, as information for collectors. Similarly, some taxpaid were listed by Duston and the information is mentioned for convenience and continuity of collecting interests.

Thanks to Bernard Dormy for additional scans for this section.

INDOCHINA TIMBRE FISCAL (GENERAL REVENUE)

In 1927, all previous separate revenue stamps in Indochina, except Connaissement stamps, were replaced by a single revenue stamp, the Timbre Fiscal, or Timbre Unique. Existing issues were overprinted accordingly, or surcharged with new values, and the original values were obliterated in a variety of ways. This process was known as "banalisation" in French - i.e. the stamps could now be used for a wider variety of purposes. For ease of identification, where the original purpose is deleted, the stamps are listed here as General Revenues, but where unchanged, the stamps are listed under their original headings.

Forbin's 1934 supplement to his 1915 catalogue includes a few surcharges and obliterations on Timbres Fiscales which were then excluded from his 1937 catalogue; it is not certain whether these stamps existed. They are mentioned in this listing in brackets and without prices.



A



B

1927. Dimension stamps of 1910, surcharged (type A = normal "5", type B = taller "5"), and 'DIMENSION' cancelled by horizontal bar.

1. '5' on 12c blue type A 20.00
- 1a. type B 25.00
2. '20' on 24c brown-red 100.00



1927. Droit de Greffe stamps of 1906 with horiz bar (s) over 'DROIT DE GREFFE'.

3. 20c lilac (one bar) 15.00
4. 60c on 1pi grey & red (four bars) ... 15.00



1927. Droits de Greffe stamps of Cochinchina of 1888 with surcharge and with horizontal bars over 'COCHINCHINE' and 'DROITS DE GREFFE'.

- (12. 5c on 1c brown)
13. 30c on 50c rose 35.00
14. 40c on 50c rose 15.00
15. 50c rose 75.00



1927. Droit de Greffe stamps of 1912 with one horiz bar over 'DROIT DE GREFFE'.

- (5. 5 on 20c lilac)
- (6. 20 on 20c lilac)
7. no surcharge, thin bar at foot 20.00
- (8. 60 on 20c lilac)
9. '60 cents' on 1pi grey (small '60', large 'cents') 20.00
10. '60 cents' on 1pi grey (tall '60', thick bar) 20.00
- 10a. '60 cents' on 1pi grey (tall '60', thin bar) 20.00
- (11. 80c light yellow-brown, no surch, thin bar at foot)



1927. Effets de Commerce stamps of 1921 with horiz bar over original value.

16. 60c on 6pi dark green & red 75.00
- (17. 60c on 7pi dark green & red)
- (18. 60c on 8pi dark green & red)
19. 60c on 9pi dark green & red 75.00



1927. Further surcharge over surcharged Effets de Commerce issue of 1927.

20. 40c on \$40 on 10pi dark green & red 50.00
- 20a. with large '\$' 50.00
- (20b. error, '0\$40', only one example known)

Stamps of the 1927 Effets de Commerce issue with other surcharges, and without a bar over the original value were probably intended for use as Timbres Fiscales, but they are listed under Effets de Commerce. The order of overprinting is not known.



22a

1927. Quittances issue of 1910 with surcharge and with two thick bars over 'QUITTANCES' and the original value; the bars run the width of the stamp. Sometimes the thick bar is composed of two thinner strips joined together.

- | | |
|----------------------------------|-------|
| 21. 2 Cents on 4c brown | 15.00 |
| 22. 3 Cents on 4c brown | 7.50 |
| 22a. pair of two thin bars | 15.00 |
| 23. 10 Cents on 4c brown | 5.00 |



1927. Quittances issue of 1910 with surcharge and with a short thick bar over 'QUITTANCES' and a short solid block obliterating the original value.

- | | |
|-----------------------------|-------|
| 25. 0\$03 on 4c brown | 5.00 |
| 26. 0\$50 on 4c brown | 5.00 |
| 27. 0\$70 on 4c brown | 15.00 |



1927. New definitive Timbre Fiscal issue. Marianne at right.

- | | |
|-----------------------------|------|
| 28. 5c bistre & blue | 1.50 |
| 29. 6c bistre & blue | 1.50 |
| 30. 8c bistre & blue | 2.00 |
| 31. 10c bistre & blue | 1.50 |
| 32. 12c bistre & blue | 1.50 |
| 33. 20c bistre & blue | 3.50 |
| 34. 30c bistre & blue | 3.50 |
| 35. 40c bistre & blue | 5.00 |
| 36. 50c bistre & blue | 3.50 |
| 37. 60c bistre & blue | 5.00 |
| 38. 80c bistre & blue | 5.00 |

- | | |
|----------------------------------|-------|
| 39. 1pi yellow-green & red | 7.50 |
| 39a. dark green & carmine | 7.50 |
| 40. 2pi yellow-green & red | 7.50 |
| 40a. dark green & carmine | 7.50 |
| 41. 3pi yellow-green & red | 7.50 |
| 41a. dark green & carmine | 7.50 |
| 42. 4pi yellow-green & red | 7.50 |
| 42a. dark green & carmine | 7.50 |
| 43. 5pi yellow-green & red | 15.00 |
| 43a. dark green & carmine | 15.00 |
| 44. 10pi ultramarine & red | 15.00 |
| 44a. pale blue & red | 15.00 |
| 45. 20pi ultramarine & red | 25.00 |
| 45a. pale blue & red | 25.00 |

- | | |
|--|-------|
| 69. 80c bistre, blue & black | 2.50 |
| 70. 90c bistre, blue & black | 2.50 |
| 71. 1pi green, vermilion & black | 3.50 |
| 71a. value dark red | 7.50 |
| 72. 2pi green, vermilion & black | 3.50 |
| 72a. value dark red | 7.50 |
| 73. 3pi green, vermilion & black | 5.00 |
| 73a. value dark red | 10.00 |
| 74. 4pi green, vermilion & black | 5.00 |
| 74a. value dark red | 10.00 |
| 75. 5pi green, vermilion & black | 5.00 |
| 75a. value dark red | 10.00 |
| 76. 10pi blue, red & black | 7.50 |
| 77. 20pi blue, red & black | 15.00 |

For similar stamps on slightly tinted paper and with watermark, see 1939 issue.

The 1pi to 20pi values exist as essays in changed colours, probably not issued.

- | | |
|----------------------------|--------|
| 78. 1pi blue & red | *20.00 |
| 79. 2pi blue & red | *20.00 |
| 80. 3pi blue & red | *20.00 |
| 81. 4pi blue & red | *20.00 |
| 82. 5pi blue & red | *20.00 |
| 83. 10pi green & red | *20.00 |
| 84. 20pi green & red | *20.00 |



1928. Stamp of 1927 surcharge in large figures and with three bars over original value.

- | | |
|--|-------|
| 47. 0\$05 on 12c bistre & blue | 10.00 |
| (47a. surcharge inverted; only one known) |) |



1928. Stamp of 1927 surcharge in large figures and with one thick bar over original value.

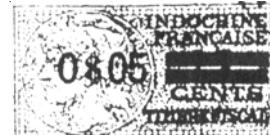
- | | |
|--------------------------------------|-------|
| 48. 0\$10 on 12c bistre & blue | 10.00 |
|--------------------------------------|-------|



85



86



87



88



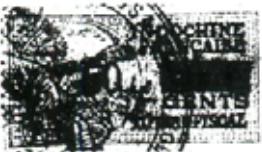
90

1928. Design of French Timbre Fiscal (Marianne at left) but with inscription 'INDOCHINE/FRANCAISE'. Inscription in black, value in colour. White paper. No wmk.

- | | |
|------------------------------------|------|
| 49. 2c bistre, blue & black | 1.00 |
| 50. 3c bistre, blue & black | 1.00 |
| 51. 4c bistre, blue & black | 1.00 |
| 52. 5c bistre, blue & black | 1.00 |
| 53. 6c bistre, blue & black | 1.00 |
| 54. 8c bistre, blue & black | 1.00 |
| 55. 10c bistre, blue & black | 1.00 |
| 56. 12c bistre, blue & black | 1.50 |
| 57. 15c bistre, blue & black | 1.00 |
| 58. 18c bistre, blue & black | 1.75 |
| 59. 20c bistre, blue & black | 1.00 |
| 60. 24c bistre, blue & black | 2.00 |
| 61. 25c bistre, blue & black | 1.25 |
| 62. 30c bistre, blue & black | 1.25 |
| 63. 36c bistre, blue & black | 1.25 |
| 64. 40c bistre, blue & black | 1.25 |
| 65. 50c bistre, blue & black | 1.75 |
| 66. 60c bistre, blue & black | 1.75 |
| 67. 70c bistre, blue & black | 1.75 |
| 68. 75c bistre, blue & black | 1.75 |



93a



94



96



100

1930 etc. Saigon surcharges, stamps of 1928 surcharged with new value in small to medium size, and with thick or thin horizontal bars over the original value, in a variety of styles.

- 85. 2 on 3c bistre, blue & black, surcharge largish figures, '2' with serifs, two bars .. 5.00
- 86. 0\$05 on 12c bistre, blue & black, surch small figures, one very thick bar 10.00
- 87. 0\$05 on 12c bistre, blue & black, surch small figures, two thick bars 10.00
- 88. 0\$05 on 12c bistre, blue & black, surch large figures, three thick bars 7.50
- 89. 0\$05 on 20c bistre, blue & black, surch small figures, two bars 15.00
- 90. 0\$06 on 8c bistre, blue & black, surch with \$, two thick bars 5.00
- 91. 0\$06 on 15c bistre, blue & black, surch with \$, two thick bars 5.00
- 92. 0\$12 on 20c bistre, blue & black, surch with \$, two thick bars 3.50
- 93. 30 on 50c bistre, blue & black, surch small figures, two thin bars 2mm apart .. 5.00
- 93a. bars 1mm apart 7.50
- 94. 50 on 40c bistre, blue & black, surcharge largish figures, two thick bars 15.00
- 95. 50 on 60c bistre, blue & black, surcharge medium figures, two thick bars 5.00
- 96. 50 on 60c bistre, blue & black, surcharge medium figures, two thin bars 15.00
- 97. 60 on 75c bistre, blue & black, surcharge small figures, two thin bars 2mm apart 7.50
- 98. 0\$70 on 1pi green, vermilion & black, surch with \$, two thick bars plus square block over the "1" 100.00
- 99. 75 on 90c bistre, blue & black, surcharge largish figures, two thin bars 7.50
- 100. 90 Cents on 1pi green, vermilion & black, surch small figures, three thin bars 2mm apart 65.00

The 90c required three bars, not two, in order to delete fully the former Piastre value; it has slightly wider figures than the rather similar three-bar Hanoi 90c surcharge (for this, see #146).



a



103c



107a



107c



b



d



c

1932. Saigon surcharges : stamps of 1928 surcharged in large figures (various styles) and with two bars over the original value. Length of bars varies: 12mm (a), 6mm (b), medium to thin 13mm (c), and very thin 13mm (d).

- 101. 1 on 3c bistre blue & black (a) 2.00
- 102. 2 on 6c bistre blue & black (b) 3.50
- 103. 5 on 6c bistre blue & black (c) 3.50
- 104. 5 on 12c bistre blue & black (c) 3.50
- 105. 5 on 24c bistre blue & black (c) 3.50
- 106. 10 on 12c bistre blue & black (c) ... 3.50
- 107a. 15 on 18c bistre blue & black, '15' wide, block figures (a) 7.50
- 107c. '15' narrower, '5' with serifs (c) ... 3.50
- 108. 15 on 24c bistre blue & black (c) ... 3.50
- 109. 15 on 30c bistre blue & black (c) ... 3.50
- 110. 18 on 20c bistre blue & black (a) ... 5.00
- 111. 24 on 25c bistre blue & black (a) .. 7.50
- 111a. ovpt double 85.00
- 112. 25 on 30c bistre blue & black (b) .. 5.00
- 113. 25 on 36c bistre blue & black (b) .. 5.00
- 114. 25 on 36c bistre blue & black (c) .. 7.50
- 115. 30 on 36c bistre blue & black (d) .. 7.50
- 116. 30 on 40c bistre blue & black (d) .. 7.50

- 117. 30 on 75c bistre blue & black (d) .. 7.50
- 118. 36 on 40c bistre blue & black (a) .. 7.50
- 119. 50 on 60c bistre blue & black (c) .. 7.50
- 120. 50 on 90c bistre blue & black (c) 10.00

For further surcharges in a similar style, see issues of 1939 (#181/187 and #188/218). The 18c on 20c is reported for all three printings. All other values (combination of original value plus surcharge value) are unique to one printing only.



1932. Hanoi surcharges on stamps of 1928: small figures, 4mm tall, without serifs. Two medium-thick horiz bars, 13mm long and 1½mm apart. All surcharges are the same style. Perf 14.

- 121. 1 on 3c bistre, blue & black 2.50
- 122. 1 on 5c bistre, blue & black 2.00
- 123. 2 on 3c bistre, blue & black 2.50
- 124. 2 on 5c bistre, blue & black 5.00
- 125. 3 on 5c bistre, blue & black 5.00
- 126. 4 on 8c bistre, blue & black 2.50
- 127. 6 on 5c bistre, blue & black 7.50
- 128. 6 on 10c bistre, blue & black 2.50
- 128a. top loop of '6' ends in a ball 5.00
- 129. 6 on 15c bistre, blue & black 12.50
- 130. 8 on 10c bistre, blue & black 3.50
- 131. 10 on 12c bistre, blue & black 3.50
- 132. 12 on 15c bistre, blue & black 5.00
- 133. 12 on 20c bistre, blue & black 3.50
- 134. 15 on 18c bistre, blue & black 3.50
- 135. 15 on 24c bistre, blue & black 3.50
- 136. 15 on 36c bistre, blue & black 5.00
- 137. 18 on 15c bistre, blue & black 7.50
- 137. 18 on 20c bistre, blue & black 3.50
- 139. 24 on 25c bistre, blue & black 7.50
- 140. 25 on 30c bistre, blue & black 7.50
- 141. 30 on 40c bistre, blue & black 12.50
- 142. 30 on 50c bistre, blue & black 12.50
- 143. 36 on 50c bistre, blue & black 12.50
- 144. 60 on 70c bistre, blue & black 12.50
- 145. 60 on 75c bistre, blue & black 20.00



1932. Hanoi surcharge on stamp of 1928: small figures, 4mm tall, without serifs, plus the word "Cents". Three medium-thick horiz bars, 13mm long and 1½mm apart. Perf 14.

- 146. 90 Cents on 1pi green & red 75.00



1939 and 1947. Two separate printings made in Paris on off-white watermarked paper; the year date in the watermark is the only way of distinguishing the two printings, although some stamps of the 1947 issue are known with a date or a sheet number on the reverse, for these stamps, price x 2. (A printing on rose paper early in 1947 is listed separately). This watermarked paper has a brownish tint which may help to distinguish the stamps from those of the 1928 issue. Perf 14.

- 147. 1c bistre & blue 1.50
- 148. 2c bistre & blue 1.50
- 149. 3c bistre & blue 1.50
- 150. 4c bistre & blue 1.50
- 151. 5c bistre & blue 1.50
- 152. 6c bistre & blue 1.50
- 153. 8c bistre & blue 1.50
- 154. 10c bistre & blue 1.50
- 155. 12c bistre & blue 1.50
- 156. 15c bistre & blue 1.50
- 157. 18c bistre & blue 1.50
- 158. 20c bistre & blue 1.50
- 159. 24c bistre & blue 1.50
- 160. 30c bistre & blue 2.00
- 161. 36c bistre & blue 2.00
- 162. 40c bistre & blue 2.00
- 163. 48c bistre & blue 2.50
- 164. 50c bistre & blue 1.50
- 165. 60c bistre & blue 2.00
- 166. 72c bistre & blue 2.50
- 167. 80c bistre & blue 2.50
- 168. 90c bistre & blue 12.50
- 169. 1pi green & red 2.00
- 170. 1.08pi green & red 3.50
- 171. 2pi green & red 2.50
- 172. 3pi green & red 3.50
- 173. 4pi green & red 3.50
- 174. 5pi green & red 3.50
- 175. 10pi green & red 3.50
- 176. 20pi green & red 5.00
- 177. 30pi green & red 7.50
- 178. 40pi green & red 10.00
- 179. 50pi green & red 10.00
- 180. 100pi green & red 15.00



2 2

Type I Type II

1939. Saigon surcharge on stamps of 1932 and 1939, with figures 6mm high, and with original value covered by two thin bars 13mm long and 2 1/4mm apart (examples are

known with bars of unequal length). Two types of the '2' on the 72 surcharge are known: Type I has a squared angle, Type II has a pointed angle. Perf 14.

- 181. 6 on 10c bistre, blue & black 2.50
- 182. 12 on 15c bistre, blue & black 2.50
- 183. 18 on 20c bistre, blue & black 3.50
- 184. 24 on 20c bistre, blue & black 3.50
- 185. 36 on 25c bistre, blue & black 3.50
- 186. 48 on 50c bistre, blue & black 7.50
- 187. 72 on 75c bistre, blue & black 10.00
- Type I 10.00
- 187a. Type II 10.00

For other surcharges in a similar style, see issue of 1932 (#101/120), and following issue of 1939 (#188/218). The 18c on 20c is reported for all three printings. All other values (combination of original value plus surcharge value) are unique to one printing only.



1939. Saigon surcharge with figures 6mm high, but bars are only 1 1/2mm apart.

- 188. 1 on 5c bistre, blue & black 2.50
- 189. 2 on 5c bistre, blue & black 2.50
- 190. 2 on 15c bistre, blue & black 2.50
- 191. 3 on 5c bistre, blue & black 3.50
- 192. 0.06 on 5c bistre, blue & black 3.50
- 193. 6 on 5c bistre, blue & black 3.50
- 194. 0.06 on 10c bistre, blue & black 2.50
- 195. 6 on 10c bistre, blue & black 5.00
- 196. 8 on 10c bistre, blue & black 5.00
- 197. 8 on 15c bistre, blue & black 5.00
- 198. 8 on 60c bistre, blue & black 5.00
- 199. 10 on 48c bistre, blue & black 5.00
- 200. 10 on 60c bistre, blue & black 5.00
- 201. 12 on 10c bistre, blue & black 5.00
- 202. 12 on 15c bistre, blue & black 5.00
- 203. 12 on 75c bistre, blue & black 5.00
- 203a. 3mm gap between 1 and 2 15.00
- 204. 12 on 90c bistre, blue & black 5.00
- 205. 18 on 15c bistre, blue & black 7.50
- 206. 18 on 20c bistre, blue & black 7.50
- 207. 18 on 25c bistre, blue & black 7.50
- 208. 18 on 30c bistre, blue & black 7.50
- 209. 24 on 60c bistre, blue & black 7.50
- 210. 30 on 25c bistre, blue & black 7.50
- 211. 30 on 90c bistre, blue & black 7.50
- 212. 36 on 30c bistre, blue & black 7.50
- 213. 36 on 60c bistre, blue & black 7.50
- 214. 48 on 50c bistre, blue & black 7.50
- 214a. surcharge shifted up 15.00
- 215. 72 on 75c bistre, blue & black 7.50
- 216. 72 on 90c bistre, blue & black 10.00
- 217. 108 on 90c bistre, blue & black 15.00
- 218. 1.08 on 90c bistre, blue & black 15.00

For previous surcharges in a similar style, see issues of 1932 (#101/120), and of 1939 (#181/187). The 18c on 20c is reported for

all three printings. All other values (combination of original value plus surcharge value) are unique to one printing only.



1939. Saigon surcharge with smaller figures 4mm high, and thick bars which are A) wide spaced, or B) narrow spaced.

- 219. 1 on 5c bistre, blue & black 3.50
- 220. 2 on 5c bistre, blue & black A 3.50
- 222. 3 on 5c bistre, blue & black 5.00
- 223. 6 on 5c bistre, blue & black 3.50
- 224. 18 on 15c bistre, blue & black 3.50



1939. As above, with figures 4mm high, but with two thin bars 1.75mm apart. A) no wmk, or B) with wmk.

- 230. 5 on 6c bistre, blue & black A 2.50
- 231. 6 on 5c bistre, blue & black B 3.50
- 232. 8 on 10c bistre, blue & black B 5.00
- 233. 8 on 15c bistre, blue & black B 7.50
- 234. 10 on 12c bistre, blue & black A 2.50
- 235. 10 on 25c bistre, blue & black B 2.50
- 236. 10 on 60c bistre, blue & black A 5.00
- 237. 12 on 10c bistre, blue & black B 5.00
- 238. 12 on 15c bistre, blue & black B 5.00
- 239. 12 on 20c bistre, blue & black A 5.00
- 240. 12 on 48c bistre, blue & black B 2.50
- 241. 12 on 50c bistre, blue & black A 2.50
- 242. 12 on 75c bistre, blue & black A 7.50
- 243. 18 on 15c bistre, blue & black B 3.50
- 244. 18 on 80c bistre, blue & black A 3.50
- 245. 18 on 90c bistre, blue & black B 3.50
- 246. 24 on 25c bistre, blue & black B 3.50
- 247. 25 on 30c bistre, blue & black A 3.50
- 248. 30 on 80c bistre, blue & black A 3.50
- 249. 30 on 90c bistre, blue & black B 7.50
- 250. 36 on 30c bistre, blue & black AB 12.50
- 251. 36 on 40c bistre, blue & black A 7.50
- 252. 36 on 60c bistre, blue & black A 7.50
- 253. 48 on 50c bistre, blue & black B 7.50
- 254. 50 on 60c bistre, blue & black A 7.50
- 255. 72 on 75c bistre, blue & black A 15.00
- 256. 108 on 90c bistre, blue & black B 25.00

1941. Same design. Wmk AT--.

- (257. 10pi blue, red & black)
- 258. 20pi blue, red & black 7.50



1942. "ETAT FRANCAISE" inside the roundel instead of "REPUBLIQUE FRANCAISE". Perf 12.

There are four types of figures of value for the cent values:



Type I. Wide numerals 4mm high with serifs and gradation of thick and thin strokes where appropriate; "O" is rounded. 'CENTS' 2mm high.

- 259. 2c bistre-brown, dark blue & black 2.50
- 260. 6c bistre-brown, dark blue & black 2.50
- 260a. orange-brown & light blue 5.00
- 261. 10c orange-brown & light blue 2.50
- 262. 12c orange-brown & light blue 2.50
- 263. 18c orange-brown & light blue 3.50
- 264. 20c orange-brown & light blue 3.50
- 265. 30c orange-brown & light blue 3.50
- 265a. value shifted down 7.50
- 266. 36c orange-brown & light blue 5.00
- 267. 40c orange-brown & light blue 5.00



Type II. Slightly thinner numerals (e.g. the "0" is less rounded, the "4" is closed), without serifs (except on '1'), 'CENTS' still 2mm high.

- 268. 1c olive-bistre, blue & black 3.50
- 269. 4c olive-bistre, blue & black 3.50
- 270. 8c olive-bistre, blue & black 3.50
- 271. 24c olive-bistre, blue & black 5.00
- 272. 60c olive-bistre, blue & black 5.00
- 273. 72c olive-bistre, blue & black 5.00
- 274. 80c olive-bistre, blue & black 5.00

Types I and II may be considered also as one series, as the style of CENTS is similar, and the values do not duplicate between the two sets.



Type III. Numbers are narrower, 'CENTS' smaller (1½mm high). "1" has a serif at top, other numerals are sans serif.

- 275. 6c bistre-brown, blue & black 3.50
- 276. 8c bistre-brown, blue & black 3.50
- 277. 10c bistre-brown, blue & black 3.50
- 278. 12c bistre-brown, blue & black 3.50
- 279. 15c bistre-brown, blue & black 5.00
- 280. 18c bistre-brown, blue & black 5.00
- 281. 24c bistre-brown, blue & black 5.00
- 282. 30c bistre-brown, blue & black 3.50
- 283. 36c bistre-brown, blue & black 5.00
- 284. 60c bistre-brown, blue & black 5.00
- 285. 72c bistre-brown, blue & black 7.50



Type IV. Numbers smaller (3mm high) and CENTS small as type III.

- 286. 2c olive-bistre, blue & black 3.50
- 287. 10c olive-bistre, blue & black 3.50
- 288. 12c olive-bistre, blue & black 3.50
- 289. 18c olive-bistre, blue & black 5.00
- 290. 24c olive-bistre, blue & black 5.00
- 291. 60c olive-bistre, blue & black 7.50
- 292. 72c olive-bistre, blue & black 7.50
- 293. 80c olive-bistre, blue & black 7.50



A **1\$00** **1\$08** B



\$ values : the \$ sign occurs in two sizes, small (A), and large (B). For 1\$00 to 5\$00 the figures are 2mm high; for 10\$00 and 20\$00 the figures are 3mm high. The 10Pi and 20Pi have the currency expressed in words.

- 294. 1\$00 yellow-green, vermilion & black (A) 7.50
- 294a. 1\$00(B) 7.50
- 295. 1\$08 yellow-green, vermilion & black (B) 10.00
- 296. 1\$20 yellow-green, vermilion & black (A) 10.00
- 297. 2\$00 yellow-green, vermilion & black (A) 10.00
- 297a. 2\$00(B) 7.50
- 298. 3\$00 yellow-green, vermilion & black (A) 7.50
- 298a. 3\$00(B) 10.00

- 299. 4\$00 yellow-green, vermilion & black (A) 10.00
- 300. 5\$00 yellow-green, vermilion & black (A) 10.00
- 301. 10Pi blue, vermilion & black 7.50
- 302. 20Pi blue, vermilion & black 10.00



1942. Large Hanoi surcharge and patterned block on ETAT issue. There are two types of "2".

2 **2**

Type A Type B

On Type I stamps :

- 303. 0.10 on 6c olive-bistre, blue & black .. 7.50
 - 304. 0.50 on 18c olive-bistre, blue & black 7.50
 - 304a. surcharge inverted 35.00
 - 305. 0.50 on 36c olive-bistre, blue & black 7.50
 - 306. 1.00 on 12c olive-bistre, blue & black 7.50
 - 307. 2.00 on 6c olive-bistre, blue & black
- Type A 7.50
- Type B 7.50
308. 4.00 on 6c olive-bistre, blue & black 10.00

Type II stamps.

- 309. 5.00 on 1c bistre, blue & black 10.00
- 310. 10\$ on 8c bistre, blue & black 15.00

Type III stamps

- 311. 1.00 on 12c bistre, blue & black 5.00

Type IV stamps :

- 312. 1.00 on 12c bistre, blue & black 5.00
- 313. 10\$ on 8c bistre, blue & black 15.00



1942. Large Hanoi surcharge and patterned block plus extra broad line (zig-zag pattern) on ETAT issue. Note raised zeroes in figure of value.

Type I stamps :

- 314. 1.00 on 18c olive-bistre, blue & black 7.50

Type III stamps :

- 315. 1.00 on 18c bistre, blue & black 5.00



1942. Small Saigon surcharge and two short bars on ETAT issue.

Type II stamps :

316. 0\$60 on 80c bistre, blue & black .. 10.00
(316a. original value missing, only one copy known -)



Type IV stamps :

317. 0\$50 on 80c bistre, blue & black .. 10.00
318. 0\$60 on 80c bistre, blue & black .. 10.00



1942. Saigon surcharge on \$ value stamps, with two medium length bars, value expressed as 1\$.

319. 1\$ on 1\$08 yellow-green, vermillion & black 7.50



1942. Saigon surcharge on \$ value stamps, two long bars, and value expressed as 2\$00 etc.

320. 2\$00 on 1\$20 yellow-green, vermillion & black 10.00
321. 3\$00 on 1\$20 yellow-green, vermillion & black 10.00
322. 4\$00 on 1\$20 yellow-green, vermillion & black 15.00
323. 5\$00 on 1\$20 yellow-green, vermillion & black 15.00



1947. Same design as stamps of 1928, printed in Paris on slightly rose paper ('REPUBLIQUE FRANCAISE' in roundel). Wmk AT--.

325. 10c orange, blue & black 2.50
326. 20c orange, blue & black 2.50
327. 30c orange, blue & black 2.50
328. 40c orange, blue & black 3.50
329. 50c orange, blue & black 2.50

330. 60c orange, blue & black 3.50
331. 70c orange, blue & black 3.50
332. 80c orange, blue & black 3.50
333. 90c orange, blue & black 5.00
334. 1Pi green, red & black 5.00
335. 2Pi green, red & black 5.00
336. 3Pi green, red & black 5.00
337. 4Pi green, red & black 5.00
338. 5Pi green, red & black 7.50
339. 10Pi green, red & black 10.00
340. 20Pi green, red & black 20.00



1947. Stamps of 1939 (REPUBLIQUE) or 1947, surcharged with new value, and with original value cancelled by two thin, short bars (Saigon?).

341. 1\$ on 1.08 green, red & black 7.50



2 2

Type I Type II

1947. Stamps of 1939 (REPUBLIQUE) or 1947, surcharged in Hanoi with new values, and with original value cancelled by a patterned block. Two types of "2" on the 20\$.

342. 0.50 on 36c bistre, blue & black 7.50
343. 20\$ on 3c bistre, blue & black Type I 15.00
343a. small \$, Type I 15.00
343b. Type II 15.00
343c. Type II, small \$ 15.00

INDOCHINA AFFICHES (POSTER TAX)



1914 (Feb). Marianne. Only used during 1914, because of changes in the tax rate. Thin numerals

1. 3c yellow-green 20.00
2. 6c red-brown 20.00
3. 9c orange 20.00
4. 12c dark grey-blue 20.00



Type I



Type II

1915. Stamps of 1914 ovpt 'SURCHARGE' in black diagonally reading down and surcharged with new value. There are two types of '1' surch; Type I has a curved serif and the word 'SURCHARGE' is 23mm long, Type II has a flat serif, and the word 'SURCHARGE' is 20mm long. A Type III included in some listings is a Type II with the top of the '1' broken.

5. 1 on 3c yellow-green Type I 5.00
5a. Type II 7.50
6. 2 on 6c red-brown 7.50
7. 3 on 9c orange 5.00
8. 4 on 12c dark grey-blue 5.00
8a. dull blue 5.00



1921. Similar design, new values. Thicker numerals, applied in a second printing operation.

9. 1c yellow-green 5.00
10. 2c red-brown 5.00
11. 3c orange 5.00

12. 4c dark grey-blue 5.00
 12a. 4c dull greenish blue 5.00
 (12b. 4c yellow -)



1926. Droit de Greffe issue of Cochin China of 1888 ovpt 'SURCHARGE' and 'AFFICHE' and surcharged with new value.

13. 4c on 10c blue *100.00



Type I Type II

1927. Stamps of 1921 surcharged. Type I : bolder, and slightly dropped top, Type II : taller, and straight top to "5".

14. 5 on 1c yellow-green Type I 5.00
 14a. Type II 5.00
 14b. surcharge inverted 50.00
 14c. double surcharge, one inverted .. 50.00
 14d. pair, Type I and Type II 25.00
 15. 5 on 3c orange Type I 10.00
 15a. Type II 10.00

These stamps may also have been used for Quittances, as 5c was the standard receipt tax rate.

INDOCHINA ALLUMETTES

Match tax.



These are taxpaid or control stamps. The government had a monopoly on the supply of matches.

INDOCHINA CARTES A JOUER (PLAYING CARDS)

These playing card banderols of c1952 are taxpaid (variable value or value not stated) rather than revenues proper. Value 20.00.



INDOCHINA CHEQUES



1913. Marianne at left. Perf 13½.
 1. 4c carmine 5.00
 2. 8c bistre 5.00



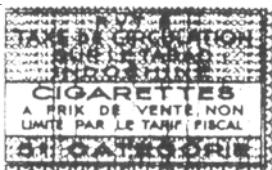
1927. Same design surcharged (two types of "5").
 3. 5 on 8c bistre 10.00

INDOCHINA CIGARETTES



Date ? Typeset vertical design inscribed 'TAXE DE CIRCULATION / SUR LE TABAC / INDOCHINE' and a category/grade of tobacco (?) added at foot. Background of repeated lines of 'DUANES & REGIE DE L'INDOCHINE' (Customs and Excise Office of Indochina) in red.

1. 2c red & black 15.00
2. 5c ultramarine & black 15.00
3. 6c yellow & black 20.00
4. 7c green & black 20.00
- 4a. blue & black 20.00
5. 9c yellow & black 25.00



Subsequently, taxpays (without value stated) appeared in various designs.

INDOCHINA COLIS-POSTAUX (PARCEL POST TAX)

Duty (receipt fee) was due on the receipt form which accompanied each parcel and either the following special adhesive stamps or general duty revenue stamps were used, which were attached to the form by the sender. Colis-Postaux stamps were used in Indochina to collect the receipt fee to about 1910. Postage Due stamps were used after 1911, but later, general duty revenues replaced these, as the tax office insisted the 10c was a tax on the receipt, not a postal service.

INDO-CHINE

TIMBRE

COLIS POSTAUX



1891. Typo ovpt in red (R) or in carmine (C) on French General Colonies postal issue. Ovpt height 15½mm.

1. 10c black on lilac (R) 3.50
- 1a. 10c black on lilac (C)7 10.00

INDO-CHINE

TIMBRE

COLIS POSTAUX



1891. Similar ovpt handstamped locally, in shiny red ink (R). Letters in first two lines more spread out, letters in third line more closed up. Ovpt height 16½mm.

2. 10c black on lilac (R) 350.00

Colis Postaux



1898. Typo ovpt in carmine (C) in lower case letters, on Indochina postal issue.

3. 10c black on lilac (C) Type I 10.00

TIMBRE

COLIS POSTAUX



1899. Ovpt entirely in capitals, in red (R), or in carmine (C).

4. 10c black on lilac (R) 15.00
- 4a. ovpt inverted 35.00

4b. ovpt (C)	17.50
4c. ovpt (C) inverted	35.00
5. 10c red & blue (R)	10.00
5a. ovpt sideways	35.00
5b. ovpt inverted	35.00
5c. ovpt double	30.00
5d. ovpt triple	*100.00
5e. pair, one with ovpt missing	*100.00
5f. pair with ovpt tete-beche	*150.00

INDOCHINA CONNAISSEMENTS (BILLS OF LADING)

Bills of lading were issued in duplicate or multiple sets, and so the Connaissements tax stamps were similarly issued in strips (1905 issue) or separately but in a matching colour (from 1911 onwards) so that a "control" stamp could be applied on the duplicates, to show the tax had been paid on the original.



1905. Liberté in roundel at top. Issued in sheets of five strips, each strip with one stamp and three controls, as illus (reduced). A = tax stamp, B = control stamp. Many shades exist. Perf 10½: (for rarer perfs 11, 10½x13, 11x13 and 11x13½, price say x 3).

A	B
1. 48c pale blue	5.00
1b. pair, stamp + control	7.50
1c. strip, stamp + 3 controls	15.00



1911. Marianne at left. A = tax stamp, B = control stamp.

A B

2. 48c dark green	5.00	3.50
2b. dull green	5.00	3.50



1927. Droit de Greffe issue of 1909 ovpt 'CONNAISSEMENT' over 'DROITS DE GREFFE'. Only two copies are known.

3. 80c bistre	250.00
---------------------	--------



1927. Droit de Greffe issue of 1909 with ovpt 'CONNAISSEMENT' at top, surch over value, and bar over 'DROIT DE GREFFE' at foot.

4. 80c on 1pi grey & red	25.00
--------------------------------	-------



1927. Affiches issue of 1921 ovpt 'CONNAISSEMENT / ESTAMPILLE / DE / CONTROLE'. Several shades exist

5. 1c yellow-green	25.00
--------------------------	-------



1927. Same design as 1911 issue; new values. A = tax stamp, B = control stamp.

A	B
6. 60c light green	5.00
7. 80c orange	7.50
8. 80c greyish blue-green	50.00
9. 1Pi dark blue, no wmk	5.00
9b. light blue, no wmk	7.50
10. 1Pi dark blue, with wmk	5.00



1930. Stamps of 1911 and 1927 surch in black; shades of black exist. Control stamps were not surcharged.

- | | |
|---|-------|
| 11. 0\$60 on 48c dark green | 20.00 |
| 12. 1\$ on 80c greyish blue-green | 20.00 |



1932. Stamps of 1927 surcharged 'Deux-dixiemes / en sus' ('additional 20%') in black; shades of black exist. Surcharge not known on controls.

- | | |
|-------------------------------------|-------|
| 13. 60c light green (now 72c) | 20.00 |
| 14. 1\$ dark blue (now 1\$20) | 20.00 |

1933. Same design, definitive issue; new values. A = tax stamp, B = control stamp.

- | A | B |
|---------------------|-------|
| (15. 72c green) | |
| 16. 1\$20 red | 15.00 |
| | 5.00 |

1936. Stamps of 1927 and 1933 surcharged. Surcharge was not made on controls.

- | | |
|---|-------|
| (17. 60c on 72c green |) |
| (18. 75c on \$1 |) |
| 19. \$1 from \$1.20 red (made by obliterating the '20' with bars and squares) | 10.00 |
| 20. 1\$00 on \$1.20 red | 65.00 |



1938. Design of French Timbre Fiscal with inscription in black and the value in the second colour listed. Wmk AT--. A = tax stamp, B = control stamp.

- | A | B |
|--|-------|
| 21. 60c green, blue & black | 7.50 |
| 21b. control with thinner letters for inscr 'ESTAMPILLE/DE/CONTROLE' | 7.50 |
| 22. 1Pi blue, red & black | 10.00 |
| | 5.00 |

(22b. control with thinner letters as above)

1939. Stamps of 1927, 1933, 1936 and 1938 surcharged. (Surcharge not used on controls).

- | | |
|--|-------|
| 23. 90 on 60c light green | 20.00 |
| 24. 0.90 on 60c light green | 20.00 |
| (25. 90c on 75c on \$1 blue |) |
| 26. 1\$44 on 1\$00 on 1\$20 red | 10.00 |
| (27. 1\$44 on 1\$20 red |) |
| 28. 1\$44 on 1pi blue, red & black | 20.00 |
| 29. 1\$44 on 1pi blue (not known whether this exists on 1pi blue with wmk, without wmk, or both) | 20.00 |



1940. Same design as issue of 1938; new values. Controls as for 1938 issue except wmk may be different.

- | | |
|-------------------------------------|-------|
| 30. 75c green & blue | 15.00 |
| 31. 90c green & blue | 15.00 |
| 32. 1\$20 blue & red | 15.00 |
| 33. 1\$44 blue & red | 15.00 |
| 34. 25\$0 green & blue (1948) | 25.00 |
| 35. 4\$ blue & red (1948) | 20.00 |



1952. Stamp of 1940 surcharged, and with bars over the original value.

- | | |
|------------------------------------|-------|
| 36. 4.00 on 1\$20 blue & red | 15.00 |
| 36a. error: .400 for 4.00 | 75.00 |

INDOCHINA DIMENSION

Dimension was a tax imposed in proportion to the length or size of a document (!).



1901. Liberté. Perfs 10½ and various others.

- | | |
|---|-------|
| 1. 12c ultramarine (shades from ultramarine to grey) | 3.50 |
| 1a. perf 13½ | 5.00 |
| 1b. perf 10½x13½ | 7.50 |
| 2. 24c yellow-green, all perfs: 10½, 13½, 10½x13½ and 13½x10) | 5.00 |
| 3. 36c rose | 7.50 |
| 3a. perf 13½ | 10.00 |
| 3b. perf 10½x13½ | 12.50 |
| 3c. imperf | 20.00 |



1901. Similar design but smaller roundel and with the letters 'IF' ('Indochine Francaise') three times in lower panel. Perf 10½x13½ and others

- | | |
|---|--------|
| 4. 12c dark blue (perf 13½x10½) | 7.50 |
| 4a. light blue (perf 11x13½) | 10.00 |
| 5. 24c dark green | 5.00 |
| 5a. perf 10½ | 12.50 |
| 5b. perf 13½ | 5.00 |
| 5c. perf 13½x10½ | 2.50 |
| 5d. 24c blue-green | 5.00 |
| 5e. pair, double perf between | 15.00 |
| 5f. perf 13½ | 7.50 |
| 5g. 24c light green | 7.50 |
| 5h. imperf proof, emerald | *20.00 |
| 5i. essay, emerald, no inscription in edge panels | *25.00 |
| 5j. imperf proof, olive on buff | *20.00 |
| 6. 36c vermilion | 10.00 |

The perfs were poorly made and most stamps were separated by scissor cuts (prices are for such).



1904. Similar design, but with large value figures in lower panel. Many shades exist. Perf 10½x13½ and others.

7. 12c blue	3.00
7a. perf 11	5.00
7b. perf 10½, 13½ and 13½x10½	7.50
7c. imperf	*7.50
8. 24c green	3.00
8a. perf 11	5.00
8b. perf 13½ and 13½x10½	7.50
8c. imperf	*7.50
8d. double print	*20.00
8e. partial double print in vermilion on top half only	*25.00
9. 36c vermilion	10.00
9a. perf 10½	15.00
9b. perf 11 and 13½	17.50



1908. Indochina Effets stamps of 1905, ovpt (always inverted) 'DIMENSION / SURCHARGE/1908' in red (illus reduced). Perfs 10½, 10½x11, 11, 13½, 13½x11, and 13½x11½ all known (same prices).

10. 0\$12 on 15c brown & black	3.50
11. 0\$12 on 20c brown & black	7.50
12. 0\$12 on 25c brown & black	3.00
13. 0\$12 on 50c brown & black	7.50



1910. Marianne. Many shades exist.

14. 12c light blue	2.50
15. 24c red-brown	3.00
16. 36c violet	3.50



1920. Stamps of 1910 surch, and ovpt 'SURCHARGE' diagonally reading up.

17. 12 on 24c red-brown	10.00
18. 12 on 36c violet (ovpt horiz at top)	25.00

Without the ovpt 'SURCHARGE'

19. 5 on 36c violet	15.00
20. 20 on 24c red-brown (without bar)	25.00
21. 20 on 36c violet	25.00
21a. with 2mm gap between '2' and '0' on surcharge	35.00
22. 30 on 36c violet	25.00

Reported, not seen by us.

30. 20c on 70c blue-green & black	50.00
31. 20c on 80c blue-green & black	35.00
32. 20c on 90c blue-green & black	50.00
33. 20c on 1pi blue-green & red	20.00
34. 20c on 2pi blue-green & red	20.00
35. 20c on 3pi blue-green & red	65.00
36. 20c on 4pi blue-green & red	20.00
37. 20c on 5pi blue-green & blue-green	20.00
38. 20c on 6pi blue-green & red	25.00
39. 20c on 7pi blue-green & red	25.00
40. 20c on 8pi blue-green & red	25.00
41. 20c on 9pi blue-green & red	25.00
(42. 40c on 7pi blue-green & red)
43. 40c on 9pi blue-green & red	35.00
44. 40c on 10pi blue-green & red	25.00
45. 40c on 20pi blue-green & red	25.00
46. 60c on 2.50 blue-green & blue	15.00
47. 60c on 8pi blue-green & red	35.00
49. 60c on 20pi blue-green & red	65.00

Dimension stamps were replaced after 1928 by Timbre Fiscal issues.



1920. Affiches stamps of 1914 with ovpt 'DIMENSION' over 'AFFICHES', and with ovpt 'SURCHARGE' diagonally reading up.

23. 12 on 6c brown-red	15.00
24. 12 on 9c orange	15.00
25. 12 on 12c dark grey-blue	15.00

1920. Cheques stamp of 1913 with horiz ovpts 'DIMENSION' and 'SURCHARGE'.

26. 36 on 8c bistre	20.00
---------------------------	-------



1920. Droit de Greffes stamp of 1912 with horiz ovpt 'SURCHARGE' and surcharge.

27. 12 on 80c light brown	10.00
27a. ovpt shifted right	15.00



1920. Effets de Commerce stamps of 1921 with horiz ovpt 'DIMENSION' and three bars over original value.

28. 20c on 25c blue-green & red	15.00
29. 20c on 30c blue-green & black	35.00

INDOCHINA DROITS DE GREFFE (COURT FEES)



1895. French Colonies postage stamps of 1881 ovpt 'GREFFE' and surcharged.

- | | |
|------------------------------------|-------|
| 1. 1c on 5c green on green | 15.00 |
| 2. 5c on 25c black on salmon | 15.00 |
| 3. 10c on 75c red on rose | 15.00 |
| 4. 20c on 1f olive on bistre | 20.00 |



1896. Indochina postage stamps of 1892 ovpt 'GREFFE' and surcharged. Shades exist.

- | | |
|--|-------|
| 5. 1c on 5c green & red on pale green .. | 5.00 |
| 6. 1c on 30c brown & blue onbistre | 7.50 |
| 6a. error: 'cents' for 'cent' | 25.00 |
| 7. 5c on 4c brown & blue on grey | 7.50 |
| 8. 10c on 10c black & blue onlilac | 7.50 |
| 9. 50c on 50c red & blue on salmon ... | 10.00 |
| 9a. ovpt double | 65.00 |

NB. Nos 1 to 9 all exist with shifted ovpts. These stamps were also used for court fees without the ovpt; they can be identified by the cancellation of the 'Greffier', or court clerk.



1905. French Effets stamp ovpt 'DROIT / DE GREFFE / INDO-CHINE'.

- | | |
|----------------------------|------|
| 10. 80c violet-brown | 5.00 |
|----------------------------|------|



1906. French Affiches stamp ovpt 'DROIT / DE GREFFE / INDO-CHINE'.

- | | |
|--|--------|
| 11. 1c red & black, never issued | *25.00 |
| 12. 20c lilac & black | 3.50 |
| 13. 1pi grey & red | 7.50 |



1912. Similar design to Connaissance stamps of 1911. Perf 13½.

- | | |
|----------------------------------|-------|
| 14. 20c lilac | 25.00 |
| 15. 80c light yellow-brown | 2.50 |
| 16. 1pi grey | 2.50 |

1932. Same design, new values.

- | | |
|---------------------|-------|
| 17. 5c rose | 5.00 |
| 18. 25c blue | 7.50 |
| 19. 50c green | 10.00 |

1938. Same design, new values. Wmk AT--.

- | | |
|----------------------------|-------|
| 20. 1c deep violet | 5.00 |
| 21. 10c olive-yellow | 5.00 |
| 22. 2pi orange | 10.00 |



1939. French Timbre Fiscal type inscr 'INDOCHINE / FRANCAISE' and 'DROIT DE GREFFE'. Wmk AT--.

- | | |
|----------------------------------|-------|
| 23. 20c violet & blue | 15.00 |
| 24. 1pi olive-bistre & red | 15.00 |

INDOCHINA EFFETS DE COMMERCE (BILLS OF EXCHANGE)



1901. Essay. Multiple 'IF' motif on central panel. Values in corner and edge panels in black. Issued stamps not known so far.

- | |
|----------------|
| (1. 10c brown) |
|----------------|



1901. Liberté. 59x30mm, illust reduced. Many shades exist. Perfs 10½, 13½, 10½x13½ and 13½x10½ (same price).

- | | |
|------------------------------|-------|
| 2. 2c brown | 3.50 |
| 3. 4c brown | 3.50 |
| 4. 6c brown | 3.50 |
| 4a. glazed thick paper | *5.00 |
| 5. 8c brown | 3.50 |
| 6. 10c brown | 3.50 |
| 7. 20c brown | 3.50 |
| 7a. glazed thickpaper | *5.00 |
| 8. 30c brown | 5.00 |
| 9. 40c brown | 5.00 |
| 9a. glazed thick paper | *7.50 |
| 10. 80c brown | 10.00 |
| 11. 2pi brown | 12.50 |
| 12. 4pi brown | 10.00 |
| 13. 8pi brown | 10.00 |



1902. Similar design, white figure of value, smaller format (48x24½mm, illus slightly reduced). Issued in sheets of 25, 5x5. Many shades exist. Perfs 10½, 13½, 10½x13½ and 13½x10½, same prices.

- | | |
|---------------------|-------|
| 14. 2c brown | 3.50 |
| 15. 4c brown | 3.00 |
| 16. 6c brown | 7.50 |
| 17. 8c brown | 7.50 |
| 18. 10c brown | 7.50 |
| 19. 20c brown | 12.50 |
| 20. 30c brown | 15.00 |

21. 40c brown	5.00
21a. imperf	10.00
22. 80c brown	5.00
22a. imperf	10.00
23. 2pi brown	7.50
23a. imperf	10.00
24. 4pi brown	12.50
25. 8pi brown	12.50
25a. imperf	*15.00

Proof, smaller format (45x23mm). Imperf.

26. 40c reddish-brown	*20.00
-----------------------------	--------



1905. Stamp of 1901 surcharged with new value and with range of values for which this is the appropriate duty ('200\$ jusqu'à 300\$').

27. 0\$15 on 2c brown Type I (illus) 5.00
27a. Type II 5.00
27b. Type Ia 7.50
(On Type I, the shoe of the 2 of '200' is pointed and there is a vertical riser on the base; type Ia has, in addition, a larger second '0' in '200'. On Type II, the toe is square and the flat base has no riser.)



1 1 1
2 2 3 3
4 4 4 \$ \$

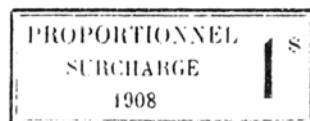
1905. Similar surch on stamps of 1902. Several minor variations in the surch exist. Some of these are illustrated, but not differentiated in the listing.

28. 0\$05 on 2c brown	7.50
28a. error, hyphen missing in 'au dessous'	15.00
29. 0\$10 on 4c brown	7.50
30. 0\$15 on 6c brown	7.50
31. 0\$20 on 8c brown	7.50
32. 0\$25 on 10c brown	7.50



1905. Similar design, 49x25mm (illus slightly educed). Inscribed in black. Shades exist from brown to reddish- brown. Perf 11 or 13½: for perfs 10½, 10½x11, and 13½x10½, price x 2)

33. 5c brown & black	2.50
33a. double inscription	*7.50
33b. imperf	*12.50
34. 10c brown & black	5.00
34a. imperf	*12.50
35. 15c brown & black	5.00
35a. double inscription	*7.50
35b. imperf	*12.50
36. 20c brown & black	5.00
36a. imperf	*12.50
37. 25c brown & black	5.00
37a. imperf	*12.50
37b. error, double row of perfs	*15.00
38. 50c brown & black	5.00
38a. double inscription	*7.50
38b. imperf	*12.50
39. 1pi brown & black	7.50
39a. inscr shifted down	7.50
39b. imperf	*15.00
39c. error, double row of perfs	*20.00
40. 2\$50 brown & black	10.00
40a. error, double row of perfs	*20.00
41. 5pi brown & black	7.50
42. 10pi brown & black	7.50
43. essay: no inscription	*20.00



1908. Stamp of 1905 with boxed ovpt in vermilion 'PROPORTIONAL / SURCHARGE/1908', only known inverted.
44. 1\$ on 2\$50 brown & black 35.00



'1' with serif

1911. Changed design; Marianne at right. For the 15c, 1pi and 10pi, the figure "1" has a serif. Shades exist. The rate of tax was 0.05%, or 1:2000.

45. 15c green & black	12.50
46. 20c blue-green & brown	5.00
47. 25c blue-green & orange	7.50
48. 50c blue-green & red	5.00
49. 1pi blue-green & black	7.50
50. 2\$50c blue-green & blue	7.50
50a. error, '\$' omitted	35.00
51. 5pi blue-green & (colour?)	7.50
52. 10pi blue-green & brown	7.50
52a. blue-green & red	10.00



'1' sans-serif

1921. Same design, most colours changed. For the 10c, 1pi and 10pi, the figure "1" has no serif. Tax rate 0.1% (1:1000)

53. 10c blue-green & black	2.50
54. 20c blue-green & black	2.00
55. 30c blue-green & black	3.00
56. 40c blue-green & black	5.00
57. 50c blue-green & black	5.00
58. 60c blue-green & black	7.50
59. 70c blue-green & black	10.00
60. 80c blue-green & black	7.50
61. 90c blue-green & black	7.50
62. 1pi blue-green & red	3.50
63. 2pi blue-green & red	5.00
64. 3pi blue-green & red	10.00
65. 4pi blue-green & red	10.00
66. 5pi blue-green & red	12.50
67. 6pi blue-green & red	15.00
68. 7pi blue-green & red	15.00
69. 8pi blue-green & red	25.00
70. 9pi blue-green & red	25.00
71. 10pi blue-green & red	15.00
72. 20pi blue-green & red	20.00

x

1927. Issue of 1911, surcharged.

73. 5CENTS on 15c blue-green & black .	10.00
--	-------



1927. Issues of 1921, surcharged.

74. 0\$05 on 10c blue-green & black ..	5.00
75. 0\$05 on 30c blue-green & black ..	7.50
76. 0\$05 on 50c blue-green & black ..	7.50
77. 0\$05 on 1pi blue-green & red ..	10.00
78. 0\$12 on 1pi blue-green & red ..	35.00
79. 0\$20 on 2pi blue-green & red ..	10.00
80. 0\$20 on 5pi blue-green & red ..	15.00
(81. 0\$40 on 6pi blue-green & red ..)	
82. 0\$40 on 7pi blue-green & red ..	25.00
82a. large '\$'	35.00
83. 0\$40 on 8pi blue-green & red ..	40.00
83a. large '\$'	50.00
(84. 0\$40 on 9pi blue-green & red ..)	
(85. 40CENTS on 10pi blue-green & red ..)	
86. 0\$40 on 10pi blue-green & red ..	30.00
86a. large '\$'	35.00
86b. error, '\$0.40'	75.00
87. 0\$40 on 20pi blue-green & red ..	15.00
87a. large '\$'	25.00
(88. 60CENTS on 6pi blue-green & red ..)	
89. 0\$60 on 20pi blue-green & red ..	30.00
89a. large '\$'	35.00

1927. Stamp of 1905 with '100 a 200' surcharged by hand for use on documents with a value below \$100.

86. 10c brown & black 7.50

After 1927, all duty stamps except Connaissements were treated as a single category and the Timbre Unique, or Timbre Fiscale was used. It is possible that the Effets de Commerce surcharged stamps of 1921 were used as Timbres Fiscales.

INDOCHINA ENREGISTREMENT (REGISTRATION FEE)



Date? A 10c essay inscription 'ENREGISTREMENT' above the bottom panel is known on coarse cream paper. Issued stamp not known so far.

(1. 10c grey on white)

INDOCHINA PECULE (COMPULSORY SAVINGS SCHEME)

The Pecule was a compulsory savings scheme for employees on contract; savings were repaid to the employee at the termination of the contract, essentially a form of pension fund. Introduced in France for imported labour from Indochina and from Africa, the system continued after the war in the colonies for workers on other obligatory labour contracts.

A French post office existed in the Chinese treaty port of Canton until 1922. A French post office existed in Mongtzeu, in the Yunnan Province of China, from 1903 to 1922. A post office of Indochina existed in Chungking from 1902 to December 1922. Also, from 1898 to February 1843, the port of Kwangchow and the surrounding area was leased by France from China. Between 1928-c1942, postage stamps of Indochina and of post offices in French treaty ports in China were ovpt 'PECULE' in black, blue (B), or green (G), with a corresponding inscription in Chinese, probably to use them up after the closure of the Treaty Ports.



1919. Canton, surcharged issues. Postage stamps of Indochina ovpt CANTON, and further ovpt "Pecules".

- | | |
|--|-------|
| 1. 0\$01 on 16c on 40c brown (G) | 75.00 |
| (2-4) | |
| 5. 1pi on 2pi on 5F blue & black | 50.00 |
| 6. 2pi on 4pi on 10F violet | 25.00 |



1927. Postage stamps of Kouang-Tcheou, ovpt 'PECULE'. (Illus is simulated.)

- | | |
|--|-------|
| 7-10) | |
| 11. 1pi blue, black & yellow (B) | 50.00 |
| 12. 2pi red, blue & orange | 65.00 |

MONGTSKU

壹 角 分

1919. Mongtze postage stamps ovpt 'PECULE / 0\$01'.

13. 0\$01 on 16c on 40c (G) 35.00



1919. Chungking, postage stamps ovpt with 'PECULE' and the new value.

21. 40c on 80c on 2F green & black 50.00
(22)

23. 1pi on 2pi on 5F blue & black 50.00
24. 2pi on 4pi on 10F violet 65.00

PECULE
PECULE

'PECULE' ovpts were also used on postage stamps of Indochina. There were several types of ovpt, the most common is the type illustrated at top, $15\frac{1}{2} \times 2\frac{1}{2}$ mm, with square letters with block serifs (Baton or Egyptian), and with or without an accent over the first 'E'. For all other types, ($23 \times 2\frac{1}{2}$ mm with serifs, $14\frac{1}{2} \times 3$ mm without serifs, $12 \times 2\frac{1}{2}$ mm without serifs, and maybe 16×2 mm) price x 2. Ovpt are known in black, or in red or vermillion (R), or more rarely in bluer(B).



1922-23 postage issue (native females, figures of value in black, designs C and D \$1 and \$2 longer vertical format).

(25)

26. 2c green (R) A 7.50
27. 4c orange A 10.00
27a. 4c ovpt (R) 10.00
28. 5c rose A 7.50
29. 10c blue (R) A 10.00
30. 20c blue on pale buff (R) B 15.00
31. 40c brown (B) B 20.00
32. 1\$ green on light greenish (R) C ... 20.00
33. 2\$ violet-brown on rose (R) D 35.00



A B



C



D



E

1927 postage issue (views).

34. 1c orange A 7.50
(35-36)
37. 10c light blue (R) B 7.50
38. 20c lilac & grey (R) C 15.00
(39)
40. 50c yellow-green & grey (R) D 10.00
40a. ovpt in black 10.00
41. 1\$ blue, black & yellow (R) E 10.00
41a. ovpt in black 10.00
42. 2\$ red, blue & orange 15.00



A



C



D

1931/33 postage issue (fishing, carved heads (B), farming, dancer).

43. 2c green A 50.00
44. 5c lilac B 15.00
(45)
46. 20c rose C 7.50
47. 25c blue C 7.50
48. 50c brown (R) D 10.00

49. 1\$ yellow-green D 10.00

50. 2\$ red D 20.00

This ovpt may have been used on other postage issues.



1933 Airmail stamps of Indochina.

56. 1c sepia 15.00
57. 2c green 15.00
57a. ovpt (R) 35.00
58. 1\$ black 15.00
58a. ovpt (R) 75.00
59. 2\$ yellow-orange 20.00
59a. ovpt (R) 20.00
60. 5\$ violet 25.00
60a. ovpt (R) 35.00
61. 10\$ red 35.00
61a. ovpt (R) 50.00



1933 Official stamps of Indochina (postage issues of 1931/33, types as listed for that issue) with small ovpt 'SERVICE' in dark blue.

64. 5c lilac B 20.00
(65-66)
(67. 50c brown D) 25.00
68. 1\$ yellow-green D (R) 25.00
69. 2\$ red D 25.00



1933 Postage Due stamps of Indochina of 1927 or 1931.

71. 1pi red-orange (of 1927) 35.00
72. 1pi red on orange (of 1931) 35.00



A



B



C

c1944. Pictorials, depicting A) Van Vollenhoven, B) Pierre Basquier, C) Yersin, with a) ovpt in Roman Bold, or b) Baton/ Egyptian serifs, all in red (R).

79. 1c olive-green Aa	20.00
80. 1c brown Aa	20.00
81. 5c maroon Ba	20.00
82. 10c green A	35.00
83. \$1 green Cb	35.00

INDOCHINA QUITTANCES (RECEIPTS)



1913. Marianne, as Dimension stamps of 1910.

- | | |
|----------------------------|-------|
| 1. 4c brown (shades) | 2.00 |
| 2. 10c blue | 3.50 |
| 3. 20c orange | 10.00 |



1920. Cheques issue of 1913 with horizontal ovpt 'QUITTANCES' in black.

- | | |
|---------------------|-------|
| 4. 4c carmine | 10.00 |
|---------------------|-------|



1920. Cheques issue of 1913 with 'QUITTANCES' ovpt at foot and 'SURCHARGE' ovpt horizontally at top.

- | | |
|-------------------------|-------|
| 5. 4 on 8c bistre | 15.00 |
|-------------------------|-------|



1920. Dimension issue of 1910 with ovpt 'QUITTANCE / Quatre Cents' vertically, reading down.

- | | |
|--------------------------|-------|
| 6. 4c on 36c lilac | 15.00 |
|--------------------------|-------|



10b

c1920. With surcharge over value, and 'QUITTANCE' ovpt over 'DIMENSION'.

- | | |
|------------------------------|-------|
| 10. 5 on 36c lilac | 15.00 |
| 10a. error, 'Q'missing | 50.00 |
| 10b. broken "5" | 25.00 |
| (11. 20 on 36c lilac |) |
| (12. 30 on 36c lilac |) |



c1920. Effets de Commerce stamp of 1905 surch '4 CENTS'. 4 is 6mm high. Perf 11.

- | | |
|---------------------------------------|-------|
| 13. 4 cents on 5c brown & black | 7.50 |
| 13a. small '4', 5mm | 15.00 |



17a

c1920. Droit de Greffe stamps of Cambodia of 1898 with horiz ovpt 'QUITTANCE', A) with, or B) without 'SURCHARGE', and previous inscription covered by horiz bars.

- 14. 4 CENTS on 10c blue A 10.00
- 15. 4 CENTS on 50c rose 20.00
- 16. \$0.20 on 2pi grey & red 20.00
- 17. 20 CENTS on 2pi grey & red B 15.00
- 17a. on double ovpt of previous value, one inverted 125.00
- 18. bars only, no surcharge, on 2pi grey & red 25.00
- (19. 40c on 2pi grey & red)



c1920. Droit de Greffe stamps of Cochinchina of 1888 with horiz ovpt 'SURCHARGE/QUITTANCE' and three bars.

- 20. 4 CENTS on 5c orange 10.00
- 21. 4 CENTS on 10c blue 20.00
- 22. 4 CENTS on 25c green 15.00
- 23. 4 CENTS on 50c rose 10.00
- 24. 20 CENTS on 25c green (1926) 35.00
- (25. 40 CENTS on 1pi grey & red)

These stamps without the ovpt 'QUITTANCE' are listed under General Revenues.



c1920. Droits de Greffe stamps of Indochina of 1909 with horiz ovpt 'QUITTANCES'. The final 'S' of the ovpt occurs in two different sizes - same price.

- 26. 20c lilac 10.00
- 27. 80c light brown 15.00
- 28. 1pi grey-brown 10.00
- 28a. final 'S' of ovpt missing 25.00

X

c1920. Above issue, surcharged QUATRE CENTS diagonally, reading down.

- 29. 4c on 80c light brown 35.00



c1920. Droits de Greffe stamp of Indochina of 1909 with horiz ovpt 'QUITTANCES' and surcharged.

- 30. 20c on 1Pi grey-brown 10.00

X

c1920. Droit de Greffe stamps surcharged in numerals.

- 30. "20" non 80c light brown 15.00
- 31. "40" on 1Pi grey 75.00
- 32. "60" on 80c light brown 25.00

c1920. Droit de Greffe stamp surcharged in numerals.

- 33. "0\$12" on 1Pi grey - (one reported, not seen)



c1920. Droit de Greffe issue ovpt SURCHARGE and new value.

- 34. 10c on 80c light brown 15.00



c1921. Affiches issue of 1921 with horiz ovpt 'QUITTANCES' over 'AFFICHES', and with ovpt 'SURCHARGE' diagonally reading up.

- 35. 4 on 3c green 25.00



5 **5** **5**

Type I Type II Type III
c1921. Quittances stamp of 1913 with additional surch. Three types of 5 surch are known: type I is 4mm wide, thick, with a curved top; type II is 3½mm wide, thin with a flat top; type III is squat, and decorated.

- 35. 'QUATRECENTS' on 10c blue, diagonally reading up 15.00
- 36. '\$0\$05' on 10c blue 15.00
- 37. '5' on 10c blue Type I 10.00
- 37a. Type II 15.00
- 37b. Type III 25.00



c1929. Quittances stamp of 1913 with additional surcharge and thick horizontal bar.

- 38. '\$0\$10' on 4c brown 15.00



c1929. Quittances stamp of 1913 with additional surcharge and seven vertical bars.

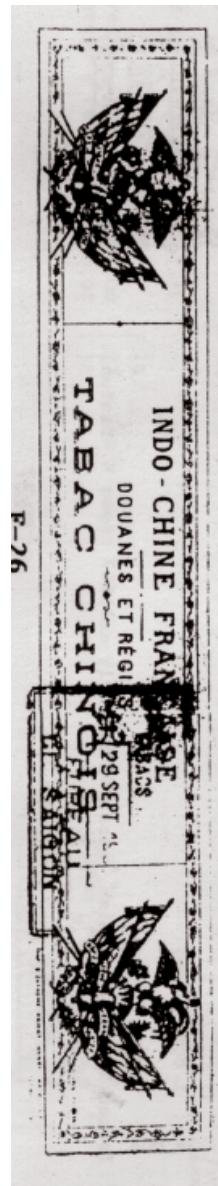
- 39. 3c on 4c brown 20.00

INDOCHINA ROLES D'EQUIPAGE (PERSONNEL ROSTERS)

French naval administrators based in Saigon used French Roles d'Equipage revenue stamps, without any ovpt, on personnel rosters from 1885 to 1947. When the tax was increased and stocks of the new stamps had not yet arrived, the additional tax was made up with general revenue stamps of France (1925 and 1943 issues), or of Indochina (1938 issue), or by French postage stamps (in 1928). Few examples are known, and they can only be distinguished by legible cancellations, or on documents.

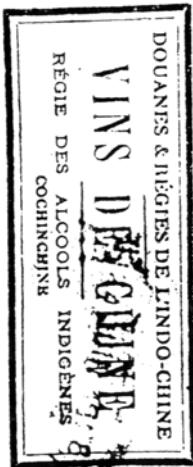
INDOCHINA TABAC (TOBACCO)

These tobacco bands and seals are taxpays (variable value or value not stated) rather than revenues proper. Value from 5.00 (small items) to 35.00 (large bands)



INDOCHINA VINS (WINE)

These wine banderols are taxpaids (variable value or value not stated) rather than revenues proper. Value say 20.00.



INDOCHINA: ANNAM & TONKIN

In 1888, when Annam and Tonkin (which is also spelt Tonking) were French colonies, postage issues for use in the colonies were overprinted 'A & T', but no revenue issues are known with this overprint.

Only one category of adhesive revenue stamp (Cinnamon Tax) is known for the Protectorate of Annam, and none for Tonkin, but local revenue issues exist for both protectorates (see Municipal section). A taxpaid Match Tax stamp (without indication of value) is also reported (details unknown).

INDOCHINA: ANNAM & TONKIN CANNELLES (+CINNAMON MONOPOLY)



1890. Symbols within a central square frame. Perf 10½.

- | | |
|-----------------------------|-------|
| 1. 2c brownish orange | 15.00 |
| 1a. bright orange | 15.00 |
| 1b. yellow | 20.00 |



1890. Stamp of previous issue with a blue (B) control handstamp of characters within a rectangular frame, purpose unknown.

- | | |
|--|-------|
| 2. ovpt on 2c brownish-orange (B) | 25.00 |
|--|-------|



c1890. Stamp of 1890 with ovpt 'UN PICUL' in red (R) or blue (B) diagonally, reading up. (A picul is a weight of 60.5kg).

- | | |
|---------------------------------|-------|
| 3. 2c brownish-orange (R) | 50.00 |
| 4. 2c brownish-orange (B) | 50.00 |

Probably discontinued in July 1890.

INDOCHINA: ANNAM REGIONAL ISSUES



c1938. Decorative seal. Letters "RF" (République Française) in top right corner.

- | | |
|--------------------|-------|
| 1. 10c red | 25.00 |
| 2. 20c green | 25.00 |



1941. Decorative seal, as previous design, but "EF" in top right corner (EF = "Etat Française"). Printed in Hanoi. Perf 10.

- | | |
|------------------------|-------|
| 3. 10c vermilion | 35.00 |
| 4. 20c green | 65.00 |



c1942. Sailing ship. Rough perf 10.

- | | |
|------------------------------|-------|
| 5. 50c dark blue-green | 50.00 |
| 6. 1Pi carmine | 50.00 |

INDOCHINA: TONKIN REGIONAL ISSUES



1930. Court Fees. Droit de Greffe stamps of Indochina of 1909 ovpt 'TONKIN' and 'TRIBUNAUX INDIGENES' in black. Perf 13½.

- | | |
|---------------------|--------|
| 1. 20c violet | 250.00 |
| (2. 1Pi) | |

(NB only two examples of the 20c are recorded so far; the 1Pi has been recorded in old literature but not seen in recent times).



1930. Court Fees. Similar, but TONKIN at left, in red (R).

- | | |
|-------------------------|--------|
| 3. 20c violet (R) | 100.00 |
|-------------------------|--------|



1941. Court Fees. Locally printed Timbre Fiscal of Indochina, 'Etat Française' issue of 1942 ovpt 'TRIBUNAUX ANNAMITES / DUTONKIN' / 'DROITS DE GREFFE' and Chinese value.

- | | |
|-----------------------------|-------|
| 4. 20c bistre & black | 30.00 |
| 5. 20c bistre & blue | 35.00 |



c1945. Above issue, surcharged (bilingual)

- | | |
|----------------------------------|-------|
| 6. 60 on 20c bistre & blue | 50.00 |
|----------------------------------|-------|

Municipal issues in Tonkin are listed under Indochina.

INDOCHINA : COCHIN-CHINA DIMENSION

In the 1860s, the 20c Dimension stamp of France was used on money orders to allow members of the French Expeditionary forces to remit part of their pay to their families in France. In 1871 the tax rate was increased to 25c, and the stamps were surcharged by hand.

1871. Dimension stamp of France, with manuscript surcharge.

1. 25c on 20c 50.00

The tax was withdrawn in 1879 and the remaining stocks were cancelled by the treasury and then incinerated. A few mint copies of the surcharges escaped destruction. It is difficult to guarantee these stamps if not on the original money order.

INDOCHINA: COCHIN- CHINA DROIT DE GREFFES (COURT DUTIES)



20
CENTS

Type I

20
CENTS

Type II

20
CENTS

Type III

20
CENTS

Type IV

1886. Postage due stamps of the French Colonies surcharged. Four types of the 20c surcharge are known. Imperf.

- 1. 20c on 5c black Type I 35.00
- 2. 20c on 10c black Type I 5.00
- 3. 20c on 15c black Type I 3.50
- 4. 20c on 30c black Type II 10.00
- 4a. ovpt double 35.00
- 4b. ovpt triple 50.00
- 5. 20c on 30c black Type III 35.00
- 6. 20c on 30c black Type IV 65.00
- 6a. ovpt double 100.00
- 7. 1f on 20c black 5.00
- 8. 1f on 30c black 5.00
- 8a. ovpt double (2nd ovpt red) 50.00
- 8b. ovpt triple (one very light) 50.00
- 9. 1f on 60c black 7.50



1888. Same design as French Effets stamp of 1874 but with 'COCHINCHINA / DROIT DE GREFFE' in black.

- 10. 1f green (unissued) *125.00
- 11. 25c on 1f green 5.00



1888. Similar design, smaller COCHINECHINE. (Many shades of black exist; dark brown noted as a variety). Sometimes cancelled by handstamp across two stamps.

- 12. 1c brown & black 2.00
- 12a. inscription dark brown 2.00
- 13. 5c orange & black 2.00
- 13a. inscription dark brown 2.00
- 14. 10c blue & black 2.00
- 14a. inscription dark brown 2.00
- 15. 20c lilac & black 2.00
- 15a. inscription dark brown 2.00
- 16. 25c green & black 2.00
- 16a. inscription dark brown 2.00
- 17. 50c red & black 2.00
- 17a. inscription dark brown 2.00
- 18. 80c violet & black 2.50
- 18a. inscription dark brown 2.50
- 19. 1f grey & red 7.50



The 25c exists with an apparent error. A fault on the plate caused the D to appear as a C and the second F to appear as an I, so that the inscription appears to read 'CROIT DE GREFIE'. This damage became progressively worse: to begin with only the F was damaged. Stamps can be found in all stages of this damage: price as for unaffected stamps.

Imperf proofs exist of all values, price £10.00 each.

INDOCHINA: COCHIN-CHINA PERSONNEL (PERSONAL TAX)

Cochine-Chine had ceased to exist as a state, but remained a region of French IndoChina, and the following two stamps appeared to be issued intended just for use within that region.

1931. Connaissance stamp of Indochina ovpt 'COCHINCHINA / 1931 / IMPOT / PERSONNEL'. No face value. The face value depended on the classification of each individual(disabled person, militiaman etc): the tax was paid direct to the treasury and the stamp was issued as a receipt.

1. (-) dark green & black
Only one copy of this stamp is reported.



1932. As above, but smaller format (35½x18½mm), with portrait in the roundel at left, and with year date changed to 1932.

2. (-) lilac & black 100.00

INDOCHINA: REPUBLIC OF COCHIN-CHINA TAXE DE LUXE (LUXURIES TAX)

During the 1946-1954 war between the communist north and the nationalist south, the French established the Republic of Cochin-China in the south. GPRC = 'Gouvernement Provisoire Republique Cochinchine'.

x (1\$ on 4c Rep.)



1945. Timbre Fiscal of Indochina inscribed REPUBLIQUE FRANCAISE, with ovpt 'Taxe de luxe / G.P.R.C.' in black and two horizontal bars deleting original value. The space between the bars is in two types, Type A is ½mm, Type B is 2mm.

- (1. 0\$50)
2. 1\$00 on 4c bistre, blue & black A .. 50.00
(3. 5\$00)
(4. 10\$00)
(5. 20\$00)
6. 50\$00 on 3c bistre, blue & black B . 75.00



1951? As above but on stamps inscribed 'ETATFRANCAISE' within the medallion. Bars are narrow spaced as Type A.

7. 0\$50 on 6c bistre, blue & black A . 50.00
8. 1\$00 on 6c bistre, blue & black A .. 35.00
9. 5\$00 on 6c bistre, blue & black A .. 50.00
10. 10\$00 on 6c bistre, blue & black A .. 50.00
11. 20\$00 on 6c bistre, blue & black A .. 50.00



1951. Ovpt reads 'G.P.R.C./Taxe de luxe' and bars are wide spaced as Type B.

12. 5\$00 on 6c bistre, blue & black B .. 50.00