

MACAU

Revenue
 Assistencia
 Contribucao Industrial
 Guerra (War Tax)
 Tobacco

Macau was first established as a Portuguese trading post in 1557, and a governor was appointed in 1680. The Portuguese government paid a rent to China until 1849, but it was 1887 before the Chinese acknowledged Portuguese sovereignty of the territory. In June 1951, it became an overseas province of Portugal and on 17 February 1976 achieved administrative and economic independence, whilst still remaining subject to Portuguese constitutional jurisdiction. The Portuguese government transferred sovereignty of Macau to the People's Republic of China in 1999, and it is now run as a Special Administrative Region of the PRC.

Macau has a total area or around 6 square miles. It comprises a peninsula west of Hong Kong and the small islands of Taipa and Colôane. The day-to-day language of Macau is mostly Cantonese but Mandarin Chinese, Portuguese and English are also spoken.

MACAU REVENUE



I



II



III

1879. Royal Arms (values in Reis in dark brown & yellow). (1000 reis = 1 milreis, or \$). First printing with 2nd colour in sepia, 2nd printing with 2nd colour in red-brown & yellow, later printings with 2nd colour in yellow-brown & yellow. Imperf.

1. 10r green, yellow-brown & yellow .. 2.00
2. 20r green, brown & yellow 2.00
3. 30r green, brown & yellow 2.00
4. 40r green, brown & yellow 10.00
5. 50r green, brown & yellow 2.00
6. 60r green, brown & yellow 3.50
7. 80r green, brown & yellow 20.00
8. 100r green, brown & yellow 3.50
9. 200r green, brown & yellow 5.00
10. 300r green, brown & yellow 15.00
11. 400r green, brown & yellow 35.00
12. 500r green, brown & yellow 20.00
13. 600r green, brown & yellow 20.00
14. 700r green, brown & yellow 35.00
15. 899r green, brown & yellow 35.00
16. 900r green, brown & yellow 65.00
17. 1\$ green, brown & yellow 10.00
18. 2\$ green, brown & yellow 20.00

19. 3\$ green, brown & yellow 75.00
20. 4\$ green, brown & yellow 100.00
21. 5\$ green, brown & yellow 35.00
- (22. 6\$)
- (23. 7\$)
- (24. 8\$)
- (25. 9\$)

N.B. The 10r, 20r and 60r values are known with surcharges for postal use.



1889. Royal Arms. Printed by Bradbury Wilkinson in small sheets of 12. Perf 16 (imperf at sheet edge).

26. 20r yellow *5.00
27. 30r lilac *5.00
28. 50r orange *10.00
29. 60r ultramarine *10.00
30. 100r brown *10.00
31. 200r green *10.00
32. 500r vermilion *50.00
33. 1\$ violet *50.00

Unissued as the face values were in Reis (discontinued currency).

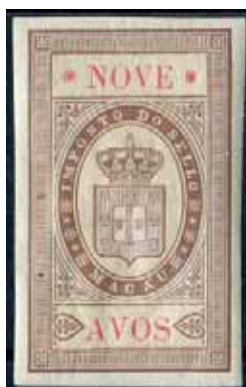


1895. Issue of 1879 with provisional surcharges in red (R).

34. 2a on 10r green, brown & yellow (R) 10.00
35. 3a on 20r green, brown & yellow (R) 10.00
36. 5a on 30r green, brown & yellow (R) 10.00
37. 6a on 40r green, brown & yellow (R) 10.00
38. 8a on 50r green, brown & yellow (R) 10.00
39. 9a on 60r green, brown & yellow (R) 10.00
40. 13a on 80r green, brown & yellow (R) . 20.00
41. 16a on 100r green, brown & yellow (R) 20.00
42. 31a on 200r green, brown & yellow (R) 20.00
43. 47a on 300r green, brown & yellow (R) 20.00
44. 63a on 400r green, brown & yellow (R) 20.00
45. 78a on 500r green, brown & yellow (R) 20.00
46. 91a on 600r green, brown & yellow (R) 35.00

- 47. 1\$09 on 700r greenbrown & yellow (R) 35.00
- 48. 1\$25 on 800r green, brown & yellow (R) 35.00
- 49. 1\$41 on 900r green, brown & yellow (R) 50.00
- 50. 1\$56 on 1\$000 green, brown & yellow (R) 50.00
- (51. 3\$13 on 2\$000)
- (52. 4\$69 on 3\$000)
- (53. 6\$25 on 4\$000)
- (54. 7\$81 on 5\$000)
- (55. 9\$38 on 6\$000)
- (56. 10\$94 on 7\$000)
- (57. 12\$50 on 8\$000)
- (58. 14\$06 on 9\$000)

The high values were prepared but probably not issued.



1895. Similar design, but with value in avos and Patacas (100 avos = 1 Pataca, written as "\$"). Words only for values to 9a (the brown & yellow stamps), or in words and & figures with two star patterns (the green & yellow stamps), or in words & figures with "\$" sign (the others); the words and figures of value are all in red. Imperf.

- 59. 2a brown, yellow & red 1.00
- 60. 3a brown, yellow & red 1.00
- 61. 5a brown, yellow & red 1.00
- 62. 6a brown, yellow & red 2.00
- 63. 8a brown, yellow & red 2.00
- 64. 9a brown, yellow & red 2.00
- 65. 13a green, yellow & red 10.00
- 66. 16a green, yellow & red 2.00
- 67. 31a green, yellow & red 2.00
- 68. 47a green, yellow & red 10.00
- 69. 63a green, yellow & red 10.00
- 70. 78a green, yellow & red 10.00
- 71. 91a green, yellow & red 20.00
- 72. 1\$09 orange, yellow & red 30.00
- 73. 1\$25 orange, yellow & red 30.00
- 74. 1\$41 orange, yellow & red 30.00

- 75. 1\$56 orange, yellow & red 20.00
- 76. 3\$13 orange, yellow & red 20.00
- 77. 4\$69 orange, yellow & red 65.00
- 78. 6\$25 orange, yellow & red 85.00
- 79. 7\$81 orange, yellow & red 50.00
- (80. 9\$38 orange, yellow & red)
- (81. 10\$94 green, yellow & red)
- (82. 12\$50 green, yellow & red)
- (83. 14\$06 green, yellow & red)

The high values were prepared but probably not issued.



1905. Royal Arms. Value in Reiss.

- 84. 10r green, yellow & black 0.75
- 85. 20r green, yellow & black 0.75
- 86. 30r green, yellow & black 1.00
- 87. 40r green, yellow & black 1.00
- 88. 50r green, yellow & black 2.00
- 89. 60r green, yellow & black 2.00
- 90. 80r green, yellow & black 10.00
- 91. 100r green, yellow & black 3.50
- 92. 200r green, yellow & black 10.00
- 93. 300r green, yellow & black 10.00
- 94. 400r green, yellow & black 10.00
- 95. 500r green, yellow & black 10.00
- 96. 600r green, yellow & black 20.00
- 97. 700r green, yellow & black 30.00
- 98. 800r green, yellow & black 30.00
- 99. 900r green, yellow & black 50.00
- 100. 1\$000 green, yellow & black 10.00
- 101. 2\$000 green, yellow & black 20.00
- 102. 3\$000 green, yellow & black 30.00
- 103. 4\$000 green, yellow & black 50.00
- 104. 5\$000 green, yellow & black 35.00
- (105. 6\$000 green, yellow & black)
- (106. 7\$000 green, yellow & black)
- (107. 8\$000 green, yellow & black)
- (108. 9\$000 green, yellow & black)

The high values were prepared, but probably not issued. A 10\$000 value was previously reported, but not seen by us.



1908. General colonial design. Value in avos and Patacas. For avos values, star on each side of the numeral.

- 110. 1a green, yellow & black 2.00
- 111. 2a brown, yellow & black 2.00
- 112. 5a brown, yellow & black 2.00
- 113. 10a brown, yellow & black 3.50
- 114. 18a brown, yellow & black 10.00
- 115. 20a brown, yellow & black 10.00
- 116. 30a brown, yellow & black 10.00
- 117. 40a brown, yellow & black 10.00
- 118. 50a brown, yellow & black 10.00
- 119. 1P carmine, yellow & black 20.00
- 120. 2P blue, yellow & black 20.00
- 121. 4P blue, yellow & black 20.00

- 122. 6P blue, yellow & black 50.00
- 123. 8P blue, yellow & black 50.00
- 124. 10P blue, yellow & black 50.00
- 125. 20P blue, yellow & black 75.00
- 126. 40P blue, yellow & black 100.00
- 127. 60P blue, yellow & black 100.00
- 128. 100P blue, yellow & black 250.00
- 129. 200P blue, yellow & black 350.00

Colours stated are those listed by Barata. Can any reader confirm this, or correct this? Note, the 1912 issues ovpt REPUBLICA seem to be all green, yellow & black.



1912. Macau issue of 1905 (reis currency), with horizontal ovpt 'REPUBLICA' in red (R) .

- 134. 10r green, yellow & black (R) 1.00
- 135. 20r green, yellow & black (R) 1.00
- 136. 30r green, yellow & black (R) 2.00
- 137. 40r green, yellow & black (R) 2.00
- 138. 50r green, yellow & black (R) 3.00
- 139. 60r green, yellow & black (R) 5.00
- 140. 80r green, yellow & black (R) 20.00
- 141. 100r green, yellow & black (R) 5.00
- 142. 200r green, yellow & black (R) 15.00
- 143. 300r green, yellow & black (R) 30.00
- 144. 400r green, yellow & black (R) 30.00
- 145. 500r green, yellow & black (R) 20.00
- 146. 600r green, yellow & black (R) 35.00
- 147. 700r green, yellow & black (R) 50.00
- 148. 800r green, yellow & black (R) 50.00
- 149. 900r green, yellow & black (R) 75.00
- 150. 1\$000 green, yellow & black (R) .. 30.00
- 151. 2\$000 green, yellow & black (R) .. 50.00
- 152. 3\$000 green, yellow & black (R) .. 75.00
- 153. 4\$000 green, yellow & black (R) .. 75.00
- 154. 5\$000 green, yellow & black (R) .. 50.00
- 155. 6\$000 green, yellow & black (R) 100.00
- 156. 7\$000 green, yellow & black (R) 150.00
- 157. 8\$000 green, yellow & black (R) 350.00
- 158. 9\$000 green, yellow & black (R) .. 350

A 10\$000 value was previously reported, but not seen by us.



1912. 1908 issue (avos and Patacas) with horizontal 'REPUBLICA' ovpt in red (R)

- 160. 1a green, yellow & black (R) 1.00
- 161. 2a green, yellow & black (R) 1.00
- 162. 5a green, yellow & black (R) 2.00
- 163. 10a green, yellow & black (R) 4.00
- 164. 18a green, yellow & black (R) 5.00
- 165. 20a green, yellow & black (R) 3.50
- 166. 30a green, yellow & black (R) 5.00
- 167. 40a green, yellow & black (R) 10.00
- 168. 50a green, yellow & black (R) 10.00
- 169. 1P green, yellow & black (R) 20.00

170. 2P green , yellow & black (R) 20.00
 171. 4P green , yellow & black (R) 35.00
 172. 6P green , yellow & black (R) 35.00
 173. 8P green , yellow & black (R) 50.00
 (174. 10P green , yellow & black (R))
 (175. 20P green , yellow & black (R))
 (176. 40P green , yellow & black (R))
 (177. 60P green , yellow & black (R))
 (178. 100P green , yellow & black (R))
 (179. 200P green , yellow & black (R))

Overprints were done in Macao, and then in Lisbon, both similar. The high values were prepared but probably not issued.



1915. Macau stamp of 1912 (reis issue) with horizontal bars and ovpt with new value.

181. 2a on 40r green, yellow & black .. 15.00
 182. 3a on 30r green, yellow & black .. 15.00
 183. 1.11P on 500 green, yellow & black 50.00
 184. 1.38P on 600 green, yellow & black 50.00



1914. Above issue, further surcharged, and extra bar over previous surcharge value.

185. 20a on 1.11P on 500R green, yellow & black 25.00
 186. 1P on 1.38P on 600r green, yellow & black 50.00



1914. Seated Republic key type, with values in avos and Patacas.

190. 1a brown & black 3.50
 191. 2a brown & black 3.50
 192. 5a brown & black 3.50
 193. 9a brown & black 7.50
 195. 10a brown & black 3.50
 196. 11a brown & black 7.50
 197. 18a brown & black 7.50
 198. 19a brown & black 15.00
 199. 20a brown & black 5.00
 200. 30a brown & black 7.50
 201. 40a brown & black 10.00
 202. 50a brown & black 5.00
 203. 1P brown & black 10.00
 204. 2P brown & black 15.00
 205. 4P brown & black 35.00
 206. 6P brown & black 35.00
 207. 8P brown & black 50.00
 208. 10P brown & black 50.00
 209. 20P brown & black 75.00

210. 40P brown & black 100.00
 211. 60P brown & black 150.00
 212. 100P brown & black 200.00
 213. 200P brown & black 250.00

This issue was also valid in Timor.



1917. General Colonial design. Value in avos and Patacas. Perf 15 x 14.

214. 1a green & black 4.00
 215. 2a green & black 4.00
 216. 5a green & black 4.00
 217. 9a green & black 4.00
 218. 10a green & black 4.00
 219. 11a green & black 10.00
 220. 18a green & black 10.00
 221. 19a green & black 10.00
 222. 20a green & black 10.00
 223. 30a green & black 10.00
 224. 40a green & black 10.00
 225. 50a green & black 10.00
 226. 1P green & black 20.00
 227. 2P green & black 20.00
 228. 4P green & black 20.00
 229. 5P green & black 20.00
 230. 6P green & black 40.00
 231. 8P green & black 40.00
 232. 10P green & black 35.00
 (233. 20P green & black)
 (234. 40P green & black)
 (235. 60P green & black)
 (236. 100P green & black)
 (237. 200P green & black)



1920. Portugal King Carlos surcharged postage stamp further ovpt 'REPUBLICA' diagonally in red, further ovpt "IMPOSTO / DO SELLO" (sic), new value in avos, previous value and currency deleted by two thick bars (composed of six lines together). Perf 11½.

238. 1a on 18a on 20r lilac 10.00
 239. 1a on 18a on 300r blue 10.00
 240. 2a on 18a on 50r blue 50.00
 241. 2a on 18a on 75r carmine 10.00
 242. 2a on 18a on 150r carmine 10.00
 243. 2a on 18a on 300r blue 10.00
 244. 5a on 18a on 20r lilac 15.00
 245. 5a on 18a on 50r blue 15.00



1920. Similar but with ovpt 'IMPOSTO / DO SELO' (corrected) in lower right corner, one small bar over "6".

246. 1a on 6a on 15r brown & yellow .. 10.00
 247. 2a on 6a on 80r green & yellow ... 10.00
 248. 2a on 6a on 100r brown & yellow 10.00
 249. 20a on 6a on 200r blue 10.00



1928. War Tax issue of 1919, surcharged (top right) and two bars through previous inscription and value.

250. 5a on 2a green & black 20.00
 251. 5a on 11a on 2a green & black (R) . 25.00



1928. Revenue of 1917 surcharged (top right) and bar through previous value.

252. 5a on 2a green & black 20.00



1930. Stamp of 1917 general colonial issue surcharged with new value (surcharge in centre of stamp).

253. 5a on 20a green & black 10.00
 Also valid in Timor.



1930. General colonial issue stamps of 1917, surcharged.

260. 5a on 18a green & black 10.00
 261. 5a on 19a green & black 10.00
 262. 5a on 30a green & black 10.00
 263. 5a on 40a green & black 10.00
 264. 5a on 4P green & black 10.00
 265. 5a on 6P green & black 10.00

- 266. 20a on 60P green & black 20.00
 - 267. 20a on 100P green & black 20.00
 - 268. 20a on 200P green & black 25.00
- Also valid in Timor.



1932. Stamp of 1917 general colonial issue surcharged locally with new value and with horizontal ovpt 'Estampilha Fiscal'.
 269. 10a on 20a green & black 15.00



1932. Industrial Tax stamps overprinted ESTAMPILHA / FISCAL.
 275. 5a rose & black 5.00
 276. 10a rose & black 5.00
 277. 20a rose & black 10.00
 278. 30a rose & black 10.00
 279. 40a rose & black 15.00
 280. 50a rose & black 10.00
 281. 1P rose & black 20.00

Also valid in Timor.



c1933. Above issue, surcharged and two bars over previous value.
 282. 3a on 10a rose & black 10.00
 283. 3a on 30a rose & black 10.00
 284. 3a on 40a rose & black 10.00
 285. 3a on 4P rose & black 15.00

Also valid in Timor.



1937. Ceres. Portuguese revenue keytype inscribed IMPOSTO DO SELO ovpt 'MACAU' and new value in avos and patacas. No wmk. Perf 12 x 11½.
 290. 20a chestnut & black 1.00



1937. Ceres. Portuguese revenue keytype inscribed ESTAMPLIHA FISCAL ovpt 'MACAU' and new value in avos and patacas. No wmk. Perf 12 x 11½.

- 291. 3a violet & black 1.00
- 292. 5a violet & black 1.00
- 293. 10a chestnut & black 2.00
- 293a. orange & black 2.00
- 294. 20a chestnut & black 1.00
- 295. 20a deep carmine & black 3.50
- 296. 30a. chestnut & black 1.00
- 297. 40a chestnut & black 1.00
- 298. 50a brown & black 1.00
- 299. 70a brown & black 2.00
- 300. 80a brown & black 2.00
- 301. 90a brown & black 3.50
- 302. 1P blue & black 1.00
- 303. 2P blue & black 3.50
- 304. 5P orange & black 7.50
- 305. 8P orange & black 25.00
- 306. 10P olive-brown & black 20.00
- 307. 20P brown & black 50.00
- 308. 40P black & black 65.00
- (309. 60P)
- (310. 100P)
- (311. 200P)



1942. Ceres issue, surcharged in one line, and bar over previous value. A) currency in "AVOS", B) currency in "Avos" (indicated where known).
 315. 10a on 20a brown & black 10.00
 316. 10a on 40a brown & black 10.00
 317. 10a on 50a brown & black A 10.00
 318. 10a on 70a brown & black B 10.00
 319. 40a on 1P blue & black 25.00
 320. 40a on 2P blue & black 25.00



c1942. Ceres issue, surcharged in two lines, and bar over previous value.
 321. 10a on 40a red-brown 15.00



c1942. Ceres issue, surcharged in two lines, and bar over previous value.
 322. 10a on 20a red-brown 15.00



1942. Above issue, further surcharged and extra bar through previous surcharge value.
 323. 10a on 50a on 300r brown, yellow & black 65.00



1943. Local printings. A) fine printing, similar to 1937 regular issue, regular size margins but irregular rough perforations, by Si Chum Co; B) new printing, poor quality, larger margins and very rough perforation, made in Hong Kong (possibly forgeries to defraud the revenue?). Type indicated where known, most are probably Type A.
 329. 10a chestnut & black 3.50
 330. 20a chestnut & black 3.50
 331. 20a deep carmine & black 5.00
 332. 30a brown & black 3.50
 333. 40a brown & black A 3.50
 334. 50a brown & black 3.50
 335. 60a green & black 3.50
 336. 70a green & black A 3.50
 337. 80a green & black 3.50
 338. 90a green & black 3.50
 339. 1P blue & black 3.50
 340. 2P blue & black A 3.50
 341. 5P orange & black B 3.50



1945. Charity tax stamp of 1945, with value in Arabic and Chinese figures, with ovpt 'Estampilha Fiscal' and with 'ASSISTENCIA' in upper panel deleted by a bar (this sometimes shows small breaks). Perf 11.

342. 5a brown on yellow 25.00
343. 10a green on yellow 25.00



1968. Arms of the Republic.

344. 3a lilac & black 1.00
345. 5a lilac & black 1.00
346. 10a lilac & black 1.00
347. 20a blue & black 1.00
348. 50a blue & black 1.00
349. 70a green & black 2.00
350. 1P green & black 2.00
351. 2P brown & black 3.50
(352. 3P brown & black)
353. 4P brown & black 3.50
354. 5P brown & black 2.50
355. 6P brown & black 2.50
356. 7P brown & black 3.50
357. 8P brown & black 5.00
358. 9P brown & black 5.00
359. 10P green & black 2.00
360. 20P colour unknown 3.50
(361. 30P)
362. 40P colour unknown 10.00
(363. 100P)



1999 (23 December). Provisional handstamped in green & yellow with new coat of arms of the Chinese government.

370. 1P green & black *5.00
371. 2P brown & black *15.00
372. 5P brown & black *15.00
373. 6P brown & black *25.00
374. 9P brown & black *25.00

375. 20P colour unknown *25.00
376. 30P *35.00
377. 40P *35.00
378. 100P *50.00
Other values may exist, from revenues brought to the revenue office for exchange

MACAU ASSISTENCIA (CHARITY TAX)

Use of charity stamps was obligatory on certain days of the year in order to raise funds for public good works. These charity Tax issues were required on both postal letters and taxable documents.



A



B



C

1925 (3 November). Marquis de Pombal Commemoration. A) Portrait of Pombal, B) Pombal Monument, C) Planning the reconstruction of Lisbon. Perf 12½.

1. 2a vermilion A 1.00
2. 2a vermilion B 1.00
3. 2a vermilion C 1.00

For compulsory use in addition to postage stamps between 3 and 13 November 1925, and from 5 to 15 May in 1926 and 1929, possibly the same dates applied for fiscal documents. Can any reader confirm use of documents?



A



B



C

1925. Above issue, ovpt 'MULTA'.

- 4. 2a vermilion A 2.00
- 5. 2a vermilion B 2.00
- 6. 2a vermilion C 2.00

These stamps were used for tax surcharge due on items where the required charity tax had not been paid.



1930 (25 December). Our Lady of Charity (from the altarpiece in Macau Cathedral). For compulsory use from 25 December 1930 to 7 January 1931, and in Easter Week, 1931. Value in avos, printed in European script only. No gum. Perf 11.

- 7. 5a purple-brown on buff 20.00
- 7a. horiz pair, imperf between 125.00



1945. Same design as 1930 issue, but with value in both European and Chinese script. Litho in Hong Kong. No gum. Perf 10½ or 11½.

- 5. 5a brown on yellow 20.00
- 6. 10a green on yellow 10.00
- 7. 15a orange on pale orange 10.00
- 8. 20a vermilion on salmon 20.00
- 9. 50a magenta on buff 10.00
- 9a. horiz pair, imperf between 75.00
- 9b. vert pair, imperf between 75.00 (10-14)
- (15. 20P brown on yellow)



1947. Same design, but litho in Macau. No gum. Perf 12.

- 16. 5a brown on yellow 7.50
- 17. 5a blue on pale blue 7.50
- 18. 10a green on yellow 7.50
- 19. 15a orange on pale orange 7.50
- 20. 20a vermilion on pale salmon 10.00
- 21. 50a lilac on buff 10.00
- 21a. vert pair, imperf between 50.00

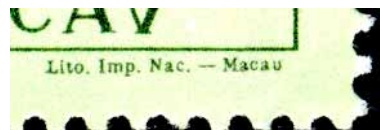


1953 to 1958. Same design but new values and colours. Litho in Macau. No gum. Perf 11½ to 12 (1a and 2a values) and 10½ to 11 (other values). Some pin-perf.

- 22. 1a olive-green on yellow (1958) 0.50
- 22a. imperf pair 25.00
- 23. 2a lilac & dull green (1958) 0.50
- 23a. imperf pair 25.00

- 24. 10a blue on yellow (1956) 0.75
- 25. 20a chocolate on yellow 2.50
- 26. 50a carmine on rose 5.00
- 27. 1P yellow-green on yellow 10.00
- 28. 3P black on rose 15.00
- 29. 10P brown & yellow on buff 20.00
- 30. 20P blue-green & yellow on yellow 35.00

The values from 1P upwards were only used for fiscal purpose.



1961 to 1966. Same design, but redrawn and with imprint 'Lito. Imp. Nac.-Macau' and with an accent over the 'E' of 'ASSISTENCIA'. Glazed paper, no gum. Perf 11.

- 31. 1a olive-green on yellow 0.50
- 32. 2a purple on yellow 0.50
- 33. 10a blue on yellow (1962) 0.75
- 34. 20a brown on yellow (1966) 0.75



1978-81. Surcharge on 1958 issue. 20a on 2a type I. is normal character Type II bottom line of character slops down more. Perf 12x11½ (sometimes pin-perf)

- 35. 10a on 15a orange on pale orange (1981) 5.00
- 35a. ovpt inverted 50.00
- 36. 20a on 2a purple on green type I 7.50
- 36a. type II 15.00
- 37. 20a on 1P yellow-green on yellow .. 7.50
- 37a. vertical pair, imperf between 35.00
- 38. 20a on 3P black on rose 10.00

MACAU CONTRIBUICAO INDUSTRIAL (INDUSTRIAL TAX)



1898. King Carlos postal issue of 1894 ovpt 'IMPOSTO'. Value in reis. Perf 11½.

1. 20r lilac 20.00



1898. King Carlos postal issue of 1894 with four value panels overprinted with a bar, but with no other ovpt and no indication of intended use (however, only intended for fiscal use).

2. 5r orange 35.00
3. 20r lilac 35.00



1898. Newspaper stamp of 1893, ovpt IMPOSTO / INDUSTRIAL.

4. 2½r brown 25.00



1898. King Carlos postal issue of 1894, ovpt IMPOSTO / INDUSTRIAL.

5. 5r yellow-orange 25.00
6. 10r violet 25.00
7. 20r lilac 25.00
8. 50r blue 35.00
9. 100r brown on orange 50.00



1898. King Carlos postal issue of 1898 with 'MACAU' in lower panel and with value in upper right panel, both in black, and with ovpt 'IMPOSTO/INDUSTRIAL' in back. Value in avos. Perf 11½.

10. ½a grey & black 20.00
11. 1a yellow-orange & black 20.00
12. 2½a brown & black 20.00
13. 3a violet & black 25.00

From this date, Portugal issued Contribuicao Industrial stamps for each colony in a common design and face value, but printed in special colours for each territory. The following were for use inly in Macau.



1899. Royal arms. Value in avos and patacas.

17. ½a brown, yellow & black 0.50
18. 1a brown, yellow & black 1.00
19. 2a brown, yellow & black 1.00
20. 3a brown, yellow & black 2.00
21. 5a brown, yellow & black 2.00
22. 6a brown, yellow & black 5.00
23. 8a brown, yellow & black 5.00
24. 9a brown, yellow & black 10.00
25. 10a brown, yellow & black 5.00
26. 11a brown, yellow & black 7.50
27. 13a brown, yellow & black 7.50
28. 14a brown, yellow & black 7.50
29. 16a brown, yellow & black 7.50
30. 31a brown, yellow & black 10.00
31. 47a brown, yellow & black 20.00
32. 63a brown, yellow & black 35.00
33. 78a brown, yellow & black 35.00
34. 94a brown, yellow & black 50.00
(35. 1.09P brown, yellow & black)
(36. 1.25P brown, yellow & black)
(37. 1.41P brown, yellow & black)
(38. 1.56P brown, yellow & black)
(39. 3.13P brown, yellow & black)

The high values from 1P09 were printed but may not have been issued.



1907. As previous design, but value in reis and rupees.

44. 2r brown, yellow & black 0.50
45. 5r brown, yellow & black 1.00
46. 10r brown, yellow & black 1.00
47. 20r brown, yellow & black 2.00
48. 30r brown, yellow & black 2.00
49. 40r brown, yellow & black 3.50
50. 50r brown, yellow & black 2.50
51. 60r brown, yellow & black 5.00
52. 70r brown, yellow & black 5.00
53. 80r brown, yellow & black 5.00
54. 90r brown, yellow & black 10.00
55. 100r brown, yellow & black 5.00
56. 200r brown, yellow & black 10.00
57. 300r brown, yellow & black 20.00
58. 400r brown, yellow & black 30.00
59. 500r brown, yellow & black 25.00
60. 600r brown, yellow & black 35.00
61. 700r brown, yellow & black 50.00
(62. 800r brown, yellow & black)
(63. 900r brown, yellow & black)
(64. 1\$000 brown, yellow & black)
(65. 2\$000 brown, yellow & black)
(66. 3\$000 brown, yellow & black)
(67. 4\$000 brown, yellow & black)
(68. 5\$000 brown, yellow & black)
(69. 10\$000 brown, yellow & black)
(70. 20\$000 brown, yellow & black)

The 5r value of this series in brown, yellow & black was surcharged 'POSTAL / 1 AVO' for postal use.



1912. Previous issue with horizontal ovpt 'REPUBLICA'. There exists both a local printing and Lisbon printing, very similar.

71. 2r brown, yellow & black 0.50
72. 5r brown, yellow & black 1.00
73. 10r brown, yellow & black 1.00
74. 20r brown, yellow & black 2.00
75. 30r brown, yellow & black 2.00
76. 40r brown, yellow & black 5.00
77. 50r brown, yellow & black 2.50
78. 60r brown, yellow & black 7.50
79. 70r brown, yellow & black 7.50
80. 80r brown, yellow & black 7.50
81. 90r brown, yellow & black 10.00
82. 100r brown, yellow & black 5.00
83. 200r brown, yellow & black 10.00
84. 300r brown, yellow & black 20.00
85. 400r brown, yellow & black 30.00
86. 500r brown, yellow & black 25.00

- 87. 600r brown, yellow & black 40.00
- 88. 700r brown, yellow & black 50.00
- (89. 800r brown, yellow & black)
- (90. 900r brown, yellow & black)
- (91. 1\$000 brown, yellow & black)
- (92. 2\$000 brown, yellow & black)
- (93. 3\$000 brown, yellow & black)
- (94. 4\$000 brown, yellow & black)
- (95. 5\$000 brown, yellow & black)
- (96. 10\$000 brown, yellow & black)
- (97. 20\$000 brown, yellow & black)



1914. Above issue, surcharged in new currency, and one bar through previous value.

- 10. 3a on 30r brown, yellow & black ... 25.00
- 101. 9a on 30r brown, yellow & black . 25.00
- 102. 9a on 40r brown, yellow & black . 25.00
- 103. 10a on 50r brown, yellow & black 25.00
- 104. 10a on 60r brown, yellow & black 25.00
- 105. 10a on 70r brown, yellow & black 25.00
- 106. 10a on 80r brown, yellow & black 25.00
- 107. 18a on 80r brown, yellow & black 35.00
- 108. 50a on 300r brown, yellow & black 35.00



c1914. Above surcharged issue, with further surcharge and extra bar through previous surcharge value.

- 110. 3a on 9a on 30r brown, yellow & black 35.00
- 111. 3a on 9a on 40r brown, yellow & black 35.00
- 112. 10a on 18a on 80r brown, yellow & black 50.00



c1914. Revenue of 1914 (Seated Liberty) ovpt INDUSTRIAL.

- 120. ½a brown 5.00
- 121. 1a brown 5.00
- 122. 2a brown 5.00
- 123. 5a brown 5.00
- 124. 10a brown 5.00

- 125. 18a brown 10.00
- 126. 19a brown 10.00
- 127. 20aa brown 5.00
- 128. 30a brown 10.00
- 129. 40a brown 10.00
- 130. 50a brown 10.00
- 131. 1P brown 15.00
- 132. 2P brown 20.00

This issue was also valid in Timor.



1917. Value in avos. Perf 12x11½.

- 135. ½a rose 2.50
- 136. 1a rose 2.50
- 137. 2a rose 2.50
- 138. 5a rose 2.50
- 139. 10a rose 2.50
- 140. 18a rose 10.00
- 141. 19a rose 10.00
- 142. 20a rose 10.00
- 143. 30a rose 10.00
- 144. 40a rose 10.00
- 145. 50a rose 10.00
- 146. 1P rose 20.00
- 147. 2P rose 20.00
- 148. 4P rose 35.00
- (149. 6P rose)
- (150. 8P rose)
- (151. 10P rose)
- (152. 20P rose)

These were also valid in Timor. The high values from 6P were printed, but may not have been issued.



1920. Newspaper stamp of 1893 with diagonal ovpt 'REPUBLICA' of 1919 in red. and with horizontal ovpt 'Contribuicao / Industrial' and new value in black.

- 153. 1a on 18a on 2½r brown 25.00
- 154. 4a on 18a on 2½r brown 25.00



c1920. Above issue, further surcharged and bar through previous value.

- 155. 3a on 4a. on 18a on 2½r brown ... 35.00



1920? King Carlos postal issue of 1894 (value in all four corners) with 1902 surcharge in avos and with diag ovpt 'REPUBLICA' of 1919 in red. and with horizontal ovpt 'Contribuicao / Industrial' and new value in black.

- 156. 1a on 18a on 50r grey-blue 25.00



1920. King Carlos postal issue of 1898 (value in top right corner only) with 1902 surcharge in avos and with diagonal ovpt 'REPUBLICA' of 1919 in red. and with horizontal ovpt 'Contribuicao / Industrial' and new value in black.

- 157. 1a on 18a on 50r blue 25.00

MACAU GUERRA (WAR TAX)



1919. General revenue stamps of 1917 with 'TAXA DE GUERRA' ovpt diagonally, reading up, in black (2a) or in red (R). Charity Tax for War Wounded. Perf 15 x 14.

- | | |
|--------------------------------|-------|
| 1. 2a green & black | 3.50 |
| 2. 9a green & black (R) | 5.00 |
| 3. 11a green & black (R) | 10.00 |

The 9a value was used on receipts and telegrams.

MACAU TOBACCO TAX



c1950. Shield in circular frame, 100x22mm. Black serial number. Thin paper. No value stated. Security underprint wavy lines and large code '0 1' etc (as indicated in the list) in second colour. Imperf. Prices are nominal; all are scarce.

- | | |
|-------------------------------------------------------|-------|
| 1. (-) A1 violet & pale lilac | 10.00 |
| 2. (-) B1 violet & pale lilac | 10.00 |
| 3. (-) B1 red & yellow | 10.00 |
| 4. (-) B2 brown & yellow & yellow ... | 10.00 |
| 5. (-) B2 green & yellow & pale green & yellow | 10.00 |
| 6. (-) C1 red & pale blue | 10.00 |
| (7. (-) D1) | |
| 8. (-) E1 red & pink | 10.00 |
| 9. (-) E1 green & yellow & turquoise | 10.00 |
| 10. (-) F1 brown & yellow & pale green & yellow | 10.00 |
| 11. (-) F1 red & pink | 10.00 |
| 12. (-) F2 green & yellow & pink | 10.00 |
| 13. (-) G1 red & orange | 10.00 |
| 14. (-) G2 violet & lilac | 10.00 |
| 15. (-) H1 green & yellow & pale green & yellow | 10.00 |
| 16. (-) I1 blue & pale blue | 10.00 |
| 17. (-) J1 green & yellow & pale green & yellow | 10.00 |
| 18. (-) J1 blue & yellow | 10.00 |
| 19. (-) J1 green & yellow & pink | 10.00 |
| 20. (-) K1 red & pale blue | 10.00 |
| 21. (-) K2 brown & yellow & pink | 10.00 |
| (22. (-) L1) | |
| (23. (-) M1) | |
| 24. (-) M2 orange & grey | 10.00 |
| 25. (-) N1 red & orange | 10.00 |
| 26. (-) N2 blue & turquoise | 10.00 |
| 27. (-) O1 green & yellow & pale green & yellow | 10.00 |

- | | |
|-------------------------------------------------------|-------|
| 28. (-) O2 violet & pale lilac | 10.00 |
| 29. (-) P1 green & yellow & pale green & yellow | 10.00 |
| 30. (-) R1 blue & yellow | 10.00 |
| 31. (-) R1 green & pink | 10.00 |
| 32. (-) R2 blue & pale blue | 10.00 |
| 33. (-) S1 lilac & pale mauve | 10.00 |
| 34. (-) T1 green & yellow & pale green & yellow | 10.00 |
| 35. (-) T1 brown & yellow & buff | 10.00 |
| 36. (-) U1 red & orange | 10.00 |
| 37. (-) U1 blue & pale blue | 10.00 |
| 38. (-) V1 brown & yellow & pale blue | 10.00 |
| 39. (-) V2 green & yellow & pink | 10.00 |
| 40. (-) V2 brown & yellow & yellow ... | 10.00 |
| (41. (-) W1) | |
| 42. (-) W2 lilac & pale green | 10.00 |
| 43. (-) W2 green & yellow & orange ... | 10.00 |
| 44. (-) X1 blue & pink | 10.00 |
| 45. (-) X1 green & yellow & pale green & yellow | 10.00 |
| 46. (-) X2 blue & pale blue | 10.00 |
| 47. (-) Y1 brown & yellow & pale green & yellow | 10.00 |
| 48. (-) Y1 green & yellow & pale green & yellow | 10.00 |
| 49. (-) Z1 blue & turquoise | 10.00 |
| 50. (-) Z2 red & pink | 10.00 |

c1955. Same design but large format, 480x60mm. Imperf.

- | | |
|--------------------|-------|
| 51. (-) blue | 20.00 |
|--------------------|-------|



c1960. Shield in centre, 100x22mm. Black serial number. Thin paper. No value stated. Security underprint wavy lines and large code '8 E' etc (as indicated in the list) in second colour. Imperf.

- | | |
|--------------------------------------|-------|
| 52. (-) 2A purple & pink | 10.00 |
| 53. (-) 2D blue & pink | 10.00 |
| 54. (-) 7C red & pale lilac | 10.00 |
| 55. (-) 8C blue & grey | 10.00 |
| 56. (-) 8E violet & pale lilac | 10.00 |

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- 57. (-) 9C violet & pale blue 10.00
- 58. (-) 10C red & buff 10.00

c1960. Similar shield design, but large format,
480x60mm. Imperf.

- 59. (-) (no code) blue & buff 20.00
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