Introduction

• Tourist Sheets of 1880-1900.
• Often hand-etched in common with postage stamps.
• No known forgeries.
• Sources
  – Narumi’s Japanese Fiscal Stamp Catalog
  – http://eng.ssjp.dk/rev/eng/rev/overviewrev.html
Tourist Sheet
Silk and Silkworm Egg

- First type of revenue stamps (*inshi* 印紙).
- Control export of silkworm eggs.
- Quality control
- 1872 to 1876
- Perf 8 to 10.5 and imperforate.
Silk and Silkworm Egg
1872 Issue – 5 sen

- Chrysanthemum crest
- Rectangular frame of concentric semicircles
- Crossed mulberry sprigs
- Cherry blossom in each corner
Silk and Silkworm Egg
1872 Issue – 5 sen

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

Package

Perf 8 to 10.5 and imperforate

Tied cancel
Silk and Silkworm Egg
1873 Issue – 10 sen

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

Gray (domestic)
Green (export)

Emperor Meiji
明治天皇

<table>
<thead>
<tr>
<th>Emperor of Japan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reign</td>
</tr>
<tr>
<td>Enthronement</td>
</tr>
</tbody>
</table>

Silk and Silkworm Egg
1874 Issue – 10 sen

New Design for 1874

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

Silkworm cocoon
Silk moth

明 七 (Meiji-nana)
7th year of Meiji = 1867 + 7 = 1874

6th year of Meiji = 1867 + 6 = 1873

7th year of Meiji = 1867 + 7 = 1874
Silkworm Egg
1876-7 Issue – 10 sen

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

Chrysanthemum crest

明 十 (Meiji-juu)
10th year of Meiji = 1867 + 10 = 1877

Silk moth
Raw Silk
1873-1877

Long Band wound around silk

Tax Division (租税寮, Sozei-Ryō)

Ministry of Finance (大蔵省, Ōkura-shō)
Documentary Revenues
From 1873

• 証券 (shōken inshi)
• Only hand-engraved revenue stamps.
• Same time as introduction of hand-engraved postage stamp.
• Low values are common.
Documentary – First Series
1873-1883

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

<table>
<thead>
<tr>
<th>Denomination</th>
<th>Color</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 sen gray</td>
<td>25 sen yellow</td>
</tr>
<tr>
<td>1 sen black</td>
<td>50 sen orange</td>
</tr>
<tr>
<td>5 sen orange</td>
<td>50 sen gray</td>
</tr>
<tr>
<td>5 sen brown</td>
<td>¥1 red</td>
</tr>
<tr>
<td>10 sen red</td>
<td>¥1 light blue</td>
</tr>
<tr>
<td>10 sen carmine</td>
<td>¥5 violet</td>
</tr>
<tr>
<td>10 sen blue</td>
<td>¥20 dark red</td>
</tr>
</tbody>
</table>
Documentary – First Series
1873-1883 – 1 sen

Cherry blossoms

Grey perforated

“Any person who makes a forgery of this revenue stamp shall be severely punished.”
Documentary – First Series
1873-1883 – 1 sen

Grey rouletted
Documentary – First Series
1873-1883 – 1 sen

Black perforated
Documentary – First Series
1873-1883 – 10 sen

Red rouletted
Documentary – First Series
1873-1883 – 1 sen

Blue perforated
Documentary – First Series
1873-1883 – 1 yen

Banners used in Emperor’s enthronement ceremony.

Moon banner
Light blue rouletted
Sun plume banner

Note slightly different design in “1 yen”
Documentary – First Series
1873-1883 – 1 yen

Red perforated

Gessho Toban
(月像纛旛)

Nissho Toban
(日像纛旛)
Documentary – First Series
1873-1883 – 5 yen

- Violet perforated
- Numeral 5 (五) in double circle.
- ¥5 and ¥20 are hard to find.
- Modified design for ¥5 and ¥20.
Documentary – Second Series
From 1884

• Typographed documentary revenues (toppan shōken inshi 凸版証券印紙). Typography is “relief” printing in contact with the raised inked printing surface.

• Chrysanthemum symbol in center (under 25 sen) or at top (25 sen to ¥1).

• Circular inscription証券印紙 (shōken inshi) and value written in Japanese.

• Series from 1884 = perf 9-10.

• Series from 1889 = perf 12-13.
Documentary – Second Series
From 1884 series

Chrysanthemum in center
Chrysanthemum at top
Perf 9-10

10 sen 錢拾
50 sen 錢拾五
Documentary – Second Series
From 1889 series

Chrysanthemum in center

5 rin 厘五

1 sen 錢壹

1 yen 圓 = 100 sen 壹
1 sen 壹 = 10 rin 厘
Medicine Revenue
1883-1898

• Easily confused with documentary revenues.
• 1% Tax on medicine packages and bottles.
• Same top corner arabesque for all values.
• Values in Japanese and English.
# Medicine Revenue
## 1883-1898

<table>
<thead>
<tr>
<th>Series</th>
<th>Perforation</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>From 1883</td>
<td>9-10</td>
<td>Also on a band</td>
</tr>
<tr>
<td>From 1886</td>
<td>12-13</td>
<td></td>
</tr>
<tr>
<td>From 1890</td>
<td>Imperforated</td>
<td></td>
</tr>
</tbody>
</table>
## Medicine Revenue 1883-1898

<table>
<thead>
<tr>
<th>Denomination</th>
<th>Color</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 rin</td>
<td>grey</td>
</tr>
<tr>
<td>2 rin</td>
<td>light blue</td>
</tr>
<tr>
<td>3 rin</td>
<td>yellow</td>
</tr>
<tr>
<td>5 rin</td>
<td>dark brown</td>
</tr>
<tr>
<td>1 sen</td>
<td>light brown</td>
</tr>
<tr>
<td>2 sen</td>
<td>green</td>
</tr>
<tr>
<td>3 sen</td>
<td>dark blue</td>
</tr>
<tr>
<td>4 sen</td>
<td>orange</td>
</tr>
<tr>
<td>5 sen</td>
<td>purple</td>
</tr>
<tr>
<td>10 sen</td>
<td>dark red</td>
</tr>
</tbody>
</table>
Medicine Revenue
1883-1898

Chrysanthemum in center

1 rin 厘壹
1 sen 錢壹
4 sen 錢四
Medicine Revenue
1883-1898

3 rin 厘参
5 rin 厘五
10 sen 錢拾
Court of Justice Revenues
1894-1898

• Court of Justice Revenues (訴訟用印紙, soshōyōō inshi)
• Placed on legal documents.
• Tax based on value of dispute.
• Chrysanthemum symbol at top center.
• Values in Japanese only.
Court of Justice Revenues 1894-1898

- Dikē (Greek: Δίκη), Greek goddess of human justice and daughter of Zeus and Themis, holding book of law.

- Inscription reads 大日本政府訴訟用印紙 (Dai Nippon seifu soshōyō inshi or “Greater Japanese Government legal business stamp.”)

- Perforated from 8 to 13.
Court of Justice Revenues
1894-1898

5 sen 錢五, black
Court of Justice Revenues
1894-1898

10 sen 錢拾, brown

Cancel reads 裁判所消印 (saiban-sho keshi-in or “courthouse postmark”)
Court of Justice Revenues
1894-1898

50 sen 錢拾五, brown
Tax Revenues
1898-1909

- Tax revenues, often called general-purpose revenues (収入印紙 shūnyū inshi).
- Lower-value designs resemble Koban postage stamps.
- High values (¥20 - ¥100) show Takenouchi no Sukune portrait.
- Perf 12 – 13.5.
## Tax Revenues 1898-1909

<table>
<thead>
<tr>
<th>Denomination</th>
<th>Corner Design</th>
</tr>
</thead>
<tbody>
<tr>
<td>up to 5 rin</td>
<td>Japanese plum flower (<em>ume</em>)</td>
</tr>
<tr>
<td>1 sen to 10 sen</td>
<td>Vine scroll (<em>karakusa</em>)</td>
</tr>
<tr>
<td>50 sen to ¥5</td>
<td>Fan (<em>uchiwa</em>)</td>
</tr>
</tbody>
</table>

![Plum flower](image1.png)  ![Fan](image2.png)  ![Vine scroll](image3.png)
Tax Revenues
1898-1909

Plum flower

2 rin 厘貳
Tax Revenues
1898-1909

Japanese government
(Nihon seifu 日本政府)

1 yen 圓壹

Fan (uchiwa)

Tax revenue
(収入印紙 shūnyū inshi)

Two-tone
Tax Revenues
1898-1909

Japanese government (Nihon seifu 日本政府)

1 sen 銭壹

Tax revenue (収入印紙 shūnyū inshi)

2 sen 銭貳
Tax Revenues
1898-1909

Vine scroll

3 sen 銭參

3 sen 銭參
Tax Revenues
1898-1909

Vine scroll
Tax Revenues
1898-1909

Overprinted for use in Korea (韓国, Kankoku).

Overprints are difficult to find.

Plum flower

2 rin 厘貳
Tax Revenues
1898-1909

Overprinted for use in China (清国, Shinkoku).

Overprints are difficult to find.

10 sen 銭拾

Vine scroll
Tax Revenue on Hotel Bill
1898-1909

June 7, 1903

Hand cancelled, “Paid June 14, HNT”

2 sen 銭貳
Tax Revenues vs Koban
1898-1909

Tax, 1898

Koban, S.72, 1883
Registration Tax Revenues 1888-1898

- Registration tax revenues (tōki inshi 登記).
- Motif is woven circular wheel (kuruma).
- High values (¥10 - ¥50) show portraits.
- Perf 9-13 and imperforate.
Registration Tax Revenues 1888-1898

<table>
<thead>
<tr>
<th>Denomination</th>
<th>Color</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 rin</td>
<td>green</td>
</tr>
<tr>
<td>5 rin</td>
<td>green</td>
</tr>
<tr>
<td>1 sen</td>
<td>brown</td>
</tr>
<tr>
<td>2 sen 5 rin</td>
<td>brown</td>
</tr>
<tr>
<td>3 sen</td>
<td>brown</td>
</tr>
<tr>
<td>5 sen</td>
<td>brown</td>
</tr>
<tr>
<td>10 sen</td>
<td>brown</td>
</tr>
<tr>
<td>50 sen</td>
<td>brown</td>
</tr>
<tr>
<td>1 yen</td>
<td>blue</td>
</tr>
<tr>
<td>2 yen</td>
<td>blue</td>
</tr>
<tr>
<td>5 yen</td>
<td>blue</td>
</tr>
<tr>
<td>10 yen</td>
<td>red - portrait</td>
</tr>
<tr>
<td>50 yen</td>
<td>red - portrait</td>
</tr>
</tbody>
</table>
Registration Tax Revenues
1888-1898

5 rin 厘五

Imperial Japan
(帝日本 Tei Nihon)

Registration tax revenues
(tōki inshi 登記)
Registration Tax Revenues 1888-1898

Brown stamps show large variations in color.
Registration Tax Revenues
1888-1898

50 sen 錢拾五 perforated
50 sen 錢拾五 imperforate

Brown stamps show large variations in color.
Registration Tax Revenues
1888-1898

Blue imperforate

Blue perforate

Blue stamps show large variations in color.
Registration Tax Revenues
1888-1898

Red perforate

Specimen (見本 mihon)

Japanese government (Nihon seifu 日本政府)

50 yen 圓拾五

10 yen 圓拾

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

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

Registration tax revenues (tōki inshi 登記).
Tobacco Duty
1875-1898

- Tobacco duty revenues (煙草印紙 tabako-inshi).
- Denominations in Japanese above Mt. Fuji, flanked by two tobacco plants.
- Corner symbols differ for each value.
- Readily available today due to prevalent tobacco use.
Tobacco Duty
1875-1898

<table>
<thead>
<tr>
<th>Denomination</th>
<th>Color</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 rin</td>
<td>slate</td>
</tr>
<tr>
<td>1 sen</td>
<td>brown</td>
</tr>
<tr>
<td>5 sen</td>
<td>blue green</td>
</tr>
<tr>
<td>10 sen</td>
<td>carmine</td>
</tr>
</tbody>
</table>

Mount Fuji

Tobacco plants

Chrysanthemum crest

煙草印紙
*tabako- inshi*

1875 Series. Available perforated and rouletted.
Tobacco Duty  
1883 Series

<table>
<thead>
<tr>
<th>Denomination</th>
<th>Color</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 rin</td>
<td>black</td>
</tr>
<tr>
<td>3 rin</td>
<td>light brown</td>
</tr>
<tr>
<td>4 rin</td>
<td>yellow</td>
</tr>
<tr>
<td>6 rin</td>
<td>red brown</td>
</tr>
<tr>
<td>8 rin</td>
<td>yellow-green</td>
</tr>
<tr>
<td>9 rin</td>
<td>light blue (specimen only)</td>
</tr>
<tr>
<td>1 sen</td>
<td>light blue</td>
</tr>
<tr>
<td>1 sen 2 rin</td>
<td>brown</td>
</tr>
<tr>
<td>1 sen 6 rin</td>
<td>pink</td>
</tr>
<tr>
<td>1 sen 8 rin</td>
<td>purple</td>
</tr>
<tr>
<td>2 sen</td>
<td>orange</td>
</tr>
<tr>
<td>2 sen 4 rin</td>
<td>sage green</td>
</tr>
<tr>
<td>3 sen</td>
<td>dark blue</td>
</tr>
<tr>
<td>3 sen 2 rin</td>
<td>gray</td>
</tr>
<tr>
<td>4 sin</td>
<td>olive green</td>
</tr>
<tr>
<td>4 sen 8 rin</td>
<td>brown violet</td>
</tr>
<tr>
<td>6 sen</td>
<td>violet</td>
</tr>
<tr>
<td>6 sen 4 rin</td>
<td>vermilion</td>
</tr>
<tr>
<td>8 sen</td>
<td>red</td>
</tr>
</tbody>
</table>
1883 Series. Slightly different design features. Available perforated 8-14 and imperforate.
Tobacco Duty
1875-1898

4 rin 厘四 imperforate, yellow, 1883
6 rin 厘六 imperforate, red-brown, 1883
2 sen 4 rin 厘四銭貳 imperforate, sage green, 1883

1883 Series. Imperforate examples.
Tobacco Duty
1875-1898

4 sen imperforate, olive-green, 1883

3 sen perforated 12-13, dark blue, 1883

1883 Series
Almanac/Calendar Revenue 1882-1884

• Permission-to-publish fee for almanacs and calendars 暦印紙 (reki-inshi).

• Depicts Chinese zodiac animals.
Almanac/Calendar Revenue
1882-1884

Verification of almanac/calendar distribution. 頒暦證 hanrekishō.

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

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

All 12 zodiac animals depicted counterclockwise.

Corners with sun, moon and two constellations.

Shrine (*jingū*)

Superintendent (*shichō*)
School Book Publishing Revenue
1908-1915

- Ministry of Education (文部省 Monbu-sho)
- Two Japanese flags
- Globe
- Writing brushes
- Triangle and compass
- Chestnuts
- Permit to sell approved books (許可書販売許可 kokushō hanbai kyōka-sho)
- Eight different colors
Freight Control Revenue
1889 - 1894

* Used by Naikoku Tsū-un Kabushiki Kaishi (Domestic Express Company, forerunner of Nippon Express Co. Ltd.).
* Nine denominations and colors.
* Values in Japanese only.
Freight Control Revenue
1889 - 1894

- Values in Japanese only.
Resources


ISJP Library

- Catalogue of Japanese Revenue Stamps, Kobayagawa, [in English], 1909, b/w, 21 pp, stapled, Inshi No. 3 reprint, June 1962.
- Revenue Stamps of Japan, The, Fulcher, F. W., [in English], Moley’s Philatelic Journal, 1908, b&w, ii + 23 pp, stapled, Inshi No. 5 reprint, December 1962.