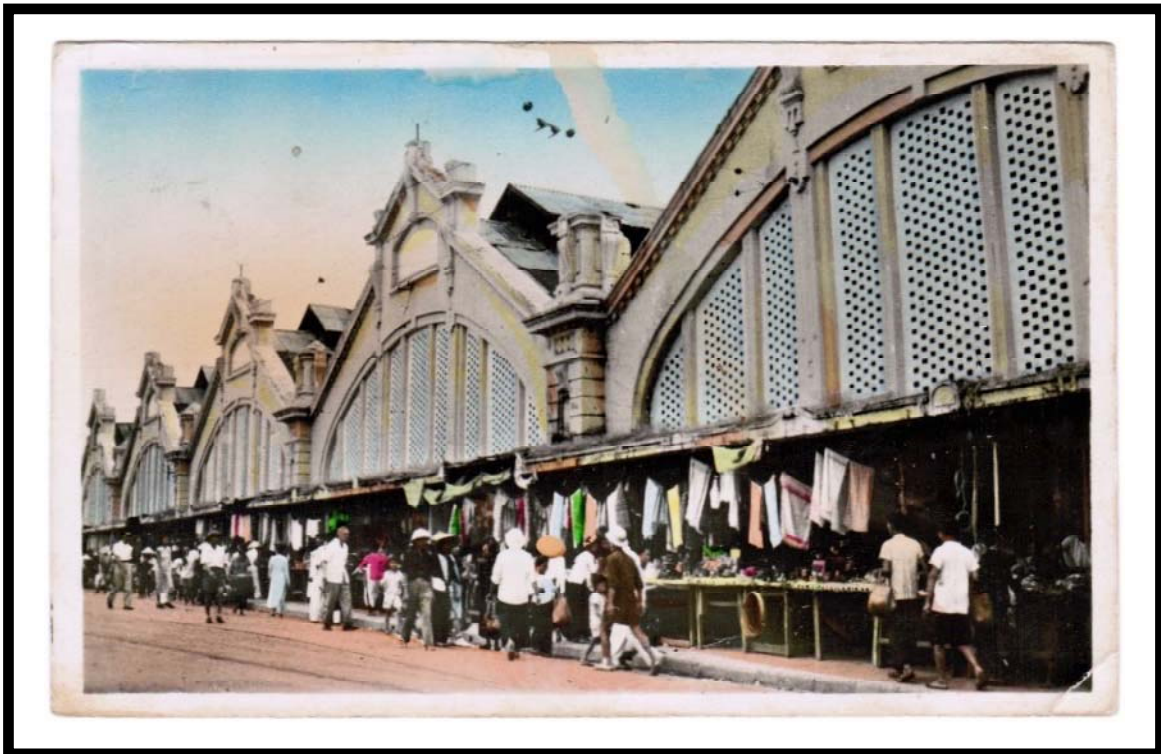


Hanoi Market Tax

Market tax stamps were a means of imposing a business tax on the many small merchants that operated within Hanoi. This postcard, dated 1951, depicts some of the stalls in Hanoi's Grand Market.

Typically, short-term business licenses were in the form of a card that named the business and were valid for a one-month period. Tax stamps were affixed to the reverse of the card to certify that the proper fees had been paid. The method for calculating the fee for each business is not known.

The quality of the printing suggests that a determined forger could create duplicates of the stamps. To prevent counterfeiting, the colors of the stamps changed over time resulting in a wide array of colors







Hanoi Market Tax Characteristics of Market Tax Types



Hanoi's early market tax stamps fall into six categories. Since Type I stamps lack internal shading and shading outside the rectangular border, they are the least ornate. Type I stamps are found with and without an under-printed pattern. Type II stamps are similar to Type I stamps with the addition of vertical lines inside the rectangular area and diagonal lines outside the area.

Type III and Type V stamps can be distinguished by the shading lines on the bowl of the crown. For Type III stamps it starts near the center spike and continues to the right. For Type V stamps the shading starts at the fifth spike from the left.

Type IV stamps are distinguished by the right-to-left downward slope of the diagonal lines in the margin. Type VI stamps have the finest detail and some are thought to be essays.

	Type I	Type II
		
Shading Outside Margin	none	down right to left
Central Area Lines	none	vertical
Shading on Crown	from center spike to the right	from center spike to the right

	Type III	Type IV
		
Shading Outside Margin	down right to left	down left to right
Central Area Lines	vertical	vertical
Shading on Crown	from center spike to the right	from fifth spike to the right

	Type V	Type VI
		
Shading Outside Margin	down right to left	down right to left
Central Area Lines	vertical	vertical
Shading on Crown	from fifth spike to the right	from fifth spike to the right

Hanoi Market Tax Type I



CEPF 3

Type I with Green Underprint



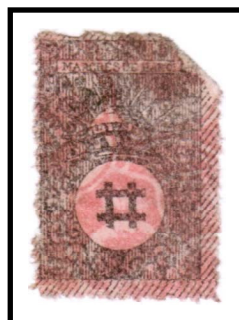
CEPF 5

Hanoi Market Tax Type I with Pink Underprint



CEPF 7

Type II



CEPF 8

Hanoi Market Tax
Type III and V, Color Varieties



Hanoi Market Tax
Type III and V, Color Varieties



Hanoi Market Tax Types III-V, Color Shades

Local printing of Hanoi's market tax stamps resulted in a wide variation of colors.



Hanoi Market Tax
Type III, Multiples



Hanoi Market Tax
Type III, Orange



Hanoi Market Tax
Type III, Orange



Hanoi Market Tax
Type III, Orange



Hanoi Market Tax
Type III, Green



Hanoi Market Tax
Type III, Green



Hanoi Market Tax
Type III, Green



The last value in the series is known with an inverted "31."



Hanoi Market Tax
Type III, Reddish Brown



Hanoi Market Tax
Type III, Reddish Brown



Hanoi Market Tax
Type III, Reddish Brown



Hanoi Market Tax
Type III, Black



Hanoi Market Tax
Type III, Black



Hanoi Market Tax
Type III, Black



Hanoi Market Tax
Type III, Dark Blue



Hanoi Market Tax
Type III, Dark Blue



Hanoi Market Tax
Type III, Dark Blue



Hanoi Market Tax
Type III, Yellow Green



Hanoi Market Tax
Type III, Yellow Green



Hanoi Market Tax Type III, Vermillion



Hanoi Market Tax
Type III, Vermillion



Hanoi Market Tax
Type III, Vermillion



Hanoi Market Tax
Type V, Yellow Gold



Hanoi Market Tax
Type V, Yellow Gold



Hanoi Market Tax Type V, Yellow Gold



Hanoi Market Tax Type IV, Black



CEPF 55

Type IV, Pale Ultramarine



CEPF 57

Type IV, Green



Duston Type IV

Hanoi Market Tax
Type IV, Blue



Hanoi Market Tax
Type IV, Blue



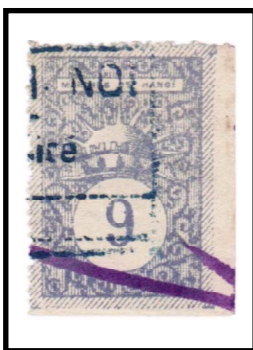
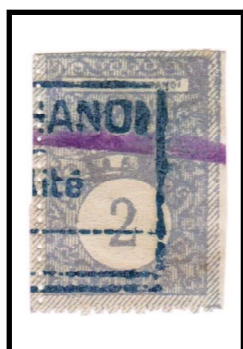
Hanoi Market Tax Type V, Pale Pink



Hanoi Market Tax Type V, Pale Pink



Hanoi Market Tax
Type V, Ultramarine



Hanoi Market Tax
Type V, Ultramarine



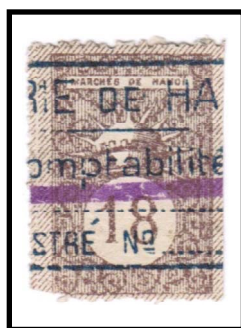
Hanoi Market Tax
Type V, Ultramarine



Hanoi Market Tax Type V, Brown



Hanoi Market Tax
Type V, Brown



Hanoi Market Tax Type VI

The prevailing designs based on a crown above a circle holding the denomination were issued in a finely printed format. Colors varied with denomination and some denominations were printed in more than one color. As they have never been seen used, these stamps may have actually been essays.



Hanoi Market Tax 1918

Market stall tax stamp designs were similar to those for slaughterhouses and boats. Featuring a coat-of-arms in the center, the stamps were annually produced in a variety of denominations and colors. Denominations typically varied colors each year.

The year 1918 was unique in that the market stamps did not indicate the year and the denomination was printed at the bottom.

1918



2c, pink



4c, blue



8c, blue-green



10c, deep purple

Hanoi Market Tax 1919-1930

1919-30. Format 25 x 39 mm. Perforated. Inscribed "MARCHÉS" with value in circle at left and year in circle at right. Various values and a range of colors.

The design of Hanoi's market stall tax stamps shared a common layout with slaughterhouse and boat tax stamps. The center featured the city's coat-of-arms. The stamps were produced annually. Colors were not associated with a fixed denomination and changed from year to year.

1919



2c, green



4c, purple



6c, blue



8c, vermillion



20c, brown



1\$, yellow

Hanoi Market Tax 1919-1930

1920



2c, green



4c, red



6c, black



8c, brown



10c, dark olive-gray



20c, deep violet

Hanoi Market Tax 1919-1930

1921



20c, light blue



20c, blue



20c, dark blue

CEPF 76-20



6c, deep purple



6c, 30c, yellow



50c, dark green



1\$, vermillion

CEPF 76-6, 30, 50, 1\$

Hanoi Market Tax 1919-1930

1922



20c, light purple



20c, purple



20c, dark purple



1\$, yellow



1\$, citrine



1\$, dark citrine

Hanoi Market Tax 1919-1930

1925



2c, yellow



4c, orange



6c, black



8c, lake



10c, pale blue



10c, gray



20c, light green



20c, dark green



30c, pink



50c, blue



1\$, carmine

Hanoi Market Tax 1919-1930

1926



2c, red



4c, light blue



4c, blue



6c, light pink



6c, pink



8c, light turquoise



10c, green



20c, brown



30c, black



50c, ochre



1 piaster, citrine

Hanoi Market Tax 1926 Proofs

Imperforate examples have empty circles where the denomination is placed. The selvedge carries the indicator "MARCHÉS." Denominations were added by hand and by typewriter.



Hanoi Market Tax 1919-1930

1927



2c, green



4c, black



6c, blue-green



10c, violet brown



20c, pink

Hanoi Market Tax 1919-1930

1930



2c, purple



4c, lilac



6c, orange



8c, light blue



8c, dark blue



10c, green

Hanoi Market Tax 1960

1960. Format 35 x 26 mm. Perforated. Inscribed “VIỆT-NAM DÂN CHỦ CỘNG-HOÀ” and “TIỀN GÓP CHO HÀNG NGÀY” (“Daily Market Tax”) with “HANOI” at the base. Value in circle at center left. Printed in black. Various values and paper colors.



Slaughterhouse Tax 1919-1926

1920-26. Format 27 x 39 mm. Perforated. Inscribed "ABATTOIRS" with value in circle at left and year in circle at right. Various values and a range of colors.

The design of the slaughterhouse tax stamps followed the format used for Hanoi's other business tax stamps.



1920, 10c



1920, 80c



1920, 2\$50



1921, 2\$50

CEPF 1, 3, 6, 8



1922, 10c



1922, 80c



1923, 10c



1923, 2\$50

CEPF 9, 11, 13, 15

Slaughterhouse Tax 1919-1926



1925, 1c



1925, 10c



1925, 80c



1925, 1\$00

CEPF 19, 20, 22, 23



1925, 1\$30



1925, 1\$80



1925, 2\$50



1925, 3\$00

CEPF 24-27

Slaughterhouse Tax 1919-1926



1926, 10c



1926, 80c



1926, 1\$30

CEPF 28-31



1926, 1\$30



1926, 1\$80



1926, 3\$

CEPF 32-34

Hanoi Boat Tax 1920-1929

1920-26. Format 26 x 39 mm. Perforated. Inscribed "BARQUES" with value in circle at left and year in circle at right. Various values and a range of colors.

The design of the small boat tax stamps conformed to the format used for Hanoi's other business tax stamps.



1920, 10c



1920, 20c



1920, 30c



1920, 40c

Hanoi Boat Tax
1920-1929



1921, 10c



1921, 20c



1921, 30c
light shade



1921, 30c
dark shade



1921, 40c
light shade



1921, 40c
dark shade

Hanoi Boat Tax 1920-1929



1922, 10c



1922, 30c



1922, 40c

CEPF 9, 10, 12



1923, 10c



1923, 20c
light shade



1923, 20c
dark shade



1923, 40c

CEPF 13, 14, 16

Hanoi Boat Tax
1920-1929



1924, 10c



1924, 20c



1924, 30c



1924, 40c

Hanoi Boat Tax 1920-1929



1925, 10c



1925, 20c
light shade



1925, 20c
dark shade



1925, 30

CEPF 21-23



1925, 40c



1929, 30c

CEPF 24, 28

Fireworks Tax 1919-1925

1920-26. Format 25 x 39 mm. Perforated. Inscribed "PÉTARDS" with value in circle at left and year in circle at right. Only 15c values are known, though colors changed each year.

The design of the fireworks manufacturing tax stamps followed the format used for Hanoi's other business tax stamps.



1924, red



1925, green

Hanoi Wharves

1938-41. Format 32½ x 39 mm. Perforated three sides. Imperforate at bottom. Inscribed “VILLE DE HANOI” at top and “QUAIS” vertically. Year in circle in circle at left and at value in circle at right. Serial number printed in black at bottom. Various values and colors.

The design wharf tax stamps deviated from the format used for Hanoi’s other business tax stamps.



1941, 20c



1941, 1\$00



1941, 5\$00