With the establishment of the Democratic Republic of Vietnam (Việt Nam Dân Chủ Cộng Hoà), local authorities wanted to remove any references to French control. Because general duty stamps were still widely needed, they were overprinted with the name of the newly proclaimed country.

1944-46. Format 35 x 19 mm. Perforated. Former general duty stamps of Indochina. Inscribed "ETAT FRANÇAISE" within the medallion. Overprinted "INDOCHINE FRANÇAISE TIMBRE FISCAL" in black with value in blue (cents values) or red (piaster values). Overprinted "VIỆT NAM DÂN CHỦ CỘNG HOÀ" with lines obliterating "INDOCHINE FRANÇAISE."

Overprinted in black with two obliterating lines.





CEPF 1-2

Information printed in the selvedge of the stamps shows that the printing date of the base stamps had occurred in 1944, during World War II.





Same overprinted in black with three obliterating lines.





CEPF UNL, 17

Same overprinted in blue with three obliterating lines.



CEPF 30

Same overprinted in black with four obliterating lines.





CEPF 34, 38

Same overprinted in blue with four obliterating lines.











Similar overprinted "VIỆT NAM DÂN CHỦ CỘNG HOÀ TEM TRUNG BA" with new value in hào. Overprinted in black with five obliterating lines.





Overprint shifted upward

CEPF 58

Same overprinted in red with five obliterating lines.













Similar overprinted in red with five obliterating lines and a second overprint in blue with three obliterating lines.



CEPF 67

After French forces had regained control in areas around Saigon, overprinted stamps were modified by drawing red lines through the three lines of the "VIỆT NAM DÂN CHỦ CỘNG HOÀ" overprint.





Duston note.

Viet Minh Overprints Use of 30 cents

After Ho Chi Minh had declared the independence of Vietnam, a 30-cent stamp overprinted in black with two obliterating lines franked a receipt from a company in the Saigon-Cholon area dated 15 November 1945.

	OMPAGNIE SAIGON-C 8 Nunnyme au Capital	CHOLON	DAN CHU CONGROA	ANCAISE 30 ENTS BREFISCAL	Nº103726
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