

随书赠送数据库光盘提供更多票品的彩色资料

民国交通联运图 印花税票

【中英文对照】

游振杰 王宏源 著

Jason YU & Harrison Hongyuan WANG



THE TRANSPORTATION
SERIES REVENUE STAMPS OF CHINA

China on Stamps: 1946 ~ 1948



社会科学文献出版社
SOCIAL SCIENCES ACADEMIC PRESS(CHINA)

随书赠送数据库光盘提供更多票品的彩色资料

民国交通联运图印花税票

游振杰 王宏源 著

Jason YU & Harrison Hongyuan WANG

【中英文对照】

The Transportation Series
Revenue Stamps of China

China on Stamps:
1946 ~ 1948



社会科学文献出版社
SOCIAL SCIENCES ACADEMIC PRESS (CHINA)

图书在版编目 (CIP) 数据

民国交通联运图印花税票 / 游振杰, 王宏源著. - 北京:
社会科学文献出版社, 2006. 1
ISBN 7 - 80190 - 845 - 7

I. 民... II. ①游... ②王... III. 印花税 - 票据 -
中国 - 民国 IV. F812. 96

中国版本图书馆 CIP 数据核字 (2005) 第 130730 号

民国交通联运图印花税票

著 者 / 游振杰 王宏源

出 版 人 / 谢寿光
出 版 者 / 社会科学文献出版社
地 址 / 北京市东城区先晓胡同 10 号
邮 政 编 码 / 100005
网 址 / <http://www.ssap.com.cn>
责任部门 / 社会科学图书事业部 (010 - 65595789)
项目经理 / 王 绯
责任编辑 / 王 绯
责任印制 / 同 非

总 经 销 / 社会科学文献出版社发行部
(010) 65139961 65139963
经 销 / 各地书店
读者服务 / 客户服务中心 (010) 65285539
法律顾问 / 北京建元律师事务所
排 版 / 北京时代瀚堂科技公司
印 刷 / 北京美通印刷有限公司

开 本 / 889 × 1194 毫米 1/16 开
印 张 / 16
字 数 / 360 千字
版 次 / 2006 年 1 月第 1 版
印 次 / 2006 年 1 月第 1 次印刷

书 号 / ISBN 7 - 80190 - 845 - 7/K · 200
定 价 / 49.00 元 (附光盘)

本书如有破损、缺页、装订错误,
请与本社客户服务中心联系更换



版权所有 翻印必究

謹以此書呈獻給養育我的父親及剛剛過世的母親，沒有他們在背後一直支持我，讓我無後顧之憂，這本書是不會完成的！

游振傑 Jason YU

献给爱女

中玉、之玉

To my daughters Jenny and Kelly, hope them to choose a hobby for their pleasures of life.

Harrison Hongyuan Wang 王宏源

税票与史事结合，集藏与研究并重

——《民国交通联运图印花税票》具有跨领域成果

从外观上看，印花税票和邮票长得很像；从功能上看，两者也同样具有付费凭证的功能；从社会发展上看，两者也都显现时代的轨迹。邮票和税票真是好兄弟，集邮人初期对税票兄弟较生疏而少接触，但随着现代社会的进步，大家的知识和收藏领域逐渐扩张，税票兄弟也因其本身的价值，获得大家的钟爱；但或许过去并不了解其族谱，因此，心虽喜爱，却无法找到一盏明确的指引明灯，来凝聚大家更多的爱心。

游振杰先生，早年集邮有成，由于本身从事旅游服务工作，接触世界思想广泛，见多识广，二十多年前即特别注意印花税票的知识和收集，当时台湾只有少数几位前辈专注此领域，游先生时常登门求教，把这些税票开山祖师的心血结晶，尽收其篋；同时因收集税票，而发觉须先了解其背景资料，因此也研究相关历史变迁，如此融会，将原本看来较单调的税票收集，注入了新的灵动活力，而成为有血有肉的税政史事；如此转型，真是非长年投入，加上需具跨领域科际整合，实无法成其功效，而游先生克服难关，具体的呈现了整合的成果。

这部对日抗战胜利后行用的交通图印花税票专著，图文并茂，正是游先生跨领域研究成果的具体表征。内中不但实物图片丰富，版式研究详实，可做收集者之参考；同时引用大量官方档文资料，历史沿革，无异也使读者强化了相关的史事认知。这样的书籍，具有多功能的效果，真是收藏界的福音。作为也是邮票与税票双重收藏者，我郑重向同好推荐这本有水平的著作，也希望未来不断有类似的研究出版，让印花税票领域之集藏研究成为热门项目，同时达成对史事正确认知的教育效果。

何輝慶
Huei-chyng Hoo

谨识于台湾板桥

2004年7月3日

台湾大学社会科学院国家发展研究所博士
台湾中国集邮团体联合会常务理事暨学术委员会主任委员
美国中华集邮会（CSS）台湾分会会长

目录

Contents



| | |
|---|-----|
| 序言：税票与史事结合，集藏与研究并重..... | III |
| Preface..... | III |
| <i>1</i> | |
| 引言..... | 1 |
| Introduction..... | 1 |
| <i>2</i> | |
| 印制发行简史..... | 15 |
| Brief History of the Stamp Printing and Issuance..... | 15 |
| <i>3</i> | |
| 图录和版式研究..... | 31 |
| Catalogue and the Study of Printing Types..... | 31 |
| <i>4</i> | |
| 发行使用日期之探讨..... | 61 |
| Dates of the Stamps Issuing and Using in Public..... | 61 |
| <i>5</i> | |
| 交通图大型高额票品研究..... | 89 |
| Large Size Transportation Series Stamps..... | 89 |
| <i>6</i> | |
| 振明印书馆印制印花税票史料摘编..... | 107 |
| Investigation on the Stamp Printing History of Chen Ming..... | 107 |
| <i>7</i> | |
| 大东书局印制高额票品案..... | 117 |
| High Face Value Revenue Stamps of Dah Tung..... | 117 |
| <i>8</i> | |
| 金圆券时期扮演之角色..... | 133 |
| The Role in Gold Yuan Currency System..... | 133 |

| | |
|---|-----|
| 9 | |
| 专题介绍..... | 147 |
| Topics on the Transportation Series Stamps..... | 147 |
| 10 | |
| 结束语..... | 195 |
| Postscript..... | 195 |
| 附录-1 Appendix-1 | |
| 交通图印花税缴款书..... | 199 |
| Transportation Series Revenue Notification Forms and their Catalogue..... | 199 |
| 附录-2 Appendix-2 | |
| 胜利象征图印花税票..... | 229 |
| The Globe-Flag Series Revenue Stamps..... | 229 |
| 附录-3 Appendix-3 | |
| 上海印花税票仓库..... | 235 |
| DTB Shanghai Revenue Stamps Warehouse..... | 235 |
| | |
| 大事纪要..... | 246 |
| Memorabilia..... | 246 |
| 交通图印花税票论文总辑（截止至 2004 年）..... | 247 |
| Bibliography..... | 247 |
| 参考资料..... | 248 |
| Reference..... | 248 |

SSDB 图书数据库光盘（随书附带）

SSDB Book Database (CD is available with the book)

- 交通图印花税票彩色图录
- Color catalogues of this series stamps
- 交通图印花税票实用单据与档案
- Color images/documents and PDF archives for the figures in this book
- 全文检索
- Full-text search

① 引言

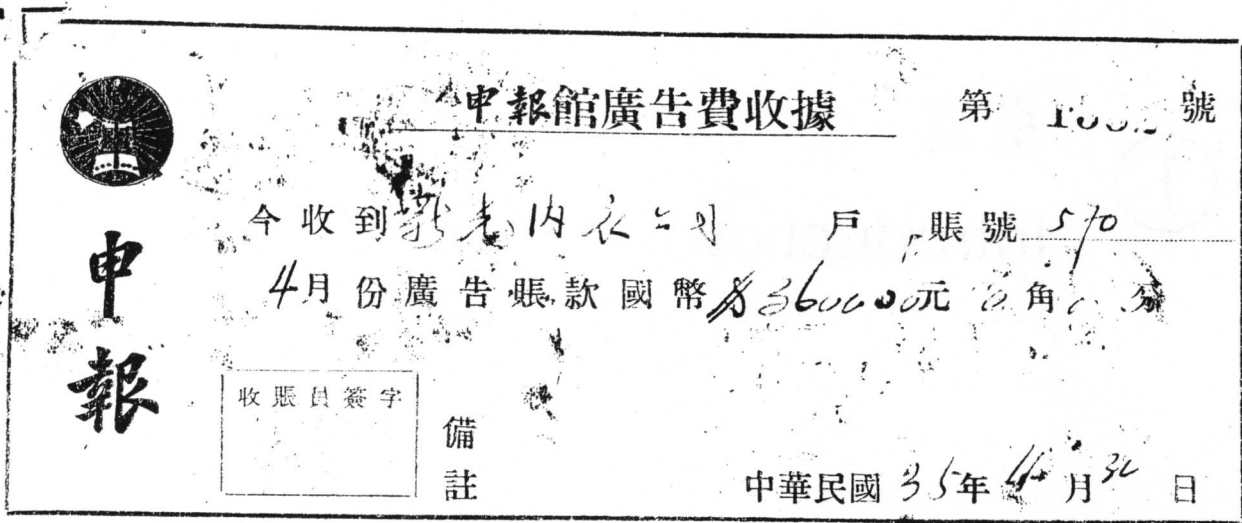
Introduction

1-1 时代背景

Background

中国在清朝末年曾经尝试过推行印花税，并且已经印制出票品，但没有真正意义上在全国正式施行，直到 1913 年北洋政府才首先在北京正式办理发行印花税票，征收印花税。自此以后，中国各地相继纷纷开征印花税，以扩充执政者的财政收入。由于旧中国军阀混战，北洋政府和国民党当政时期印花税票种类和数量非常的庞杂混乱。抗日战争胜利后的 1946 年（民国三十五年）1 月 10 日至 1 月 31 日，国民政府曾召开“政治协商会议”，达成了和平建国方案。当时的中国百废待兴，税法工作者也希望有所作为。“建国象征图印花税票”，或称“交通联运图税票”，就是在这—背景下规划设计、印制发行的，而上海乃是其发行使用的关键地。交通图税票上演的舞台就在上海，故事的开演时间是 1946 年 4 月前后，参见图 1-1。

In 1913, China started to levy stamp tax in Beijing officially, then other locations over the country. China governments and many other local warlords issued a lot of revenue stamps, it brought the revenue stamp printing and circulating on a condition of great disorder. After the Anti-Japanese War, the primary task for Chinese people seemed to be the nation's reconstruction, The Kuomintang (KMT) and the Communist Party signed the famous "Meeting Minutes on October 10" or so-called "Double Ten Protocol" in 1945. Both sides agreed in the negotiation that Despotism period should be ended in China, and discussed the scheme of the nation construction peacefully. From January 10th to January 31st of 1946, the Political Consultative Conference in China was held. In the conference, participators came to an agreement for the peace and construction in China. The Constitution was issued in the National Assembly on May 5th 1946, and Presidential elections would be held. Although the negotiations between the KMT and the Communist Party broke where neither would trust, the Chinese



注意：本收據須有廣告科硬印蓋章為憑

廣3-35.3印5000

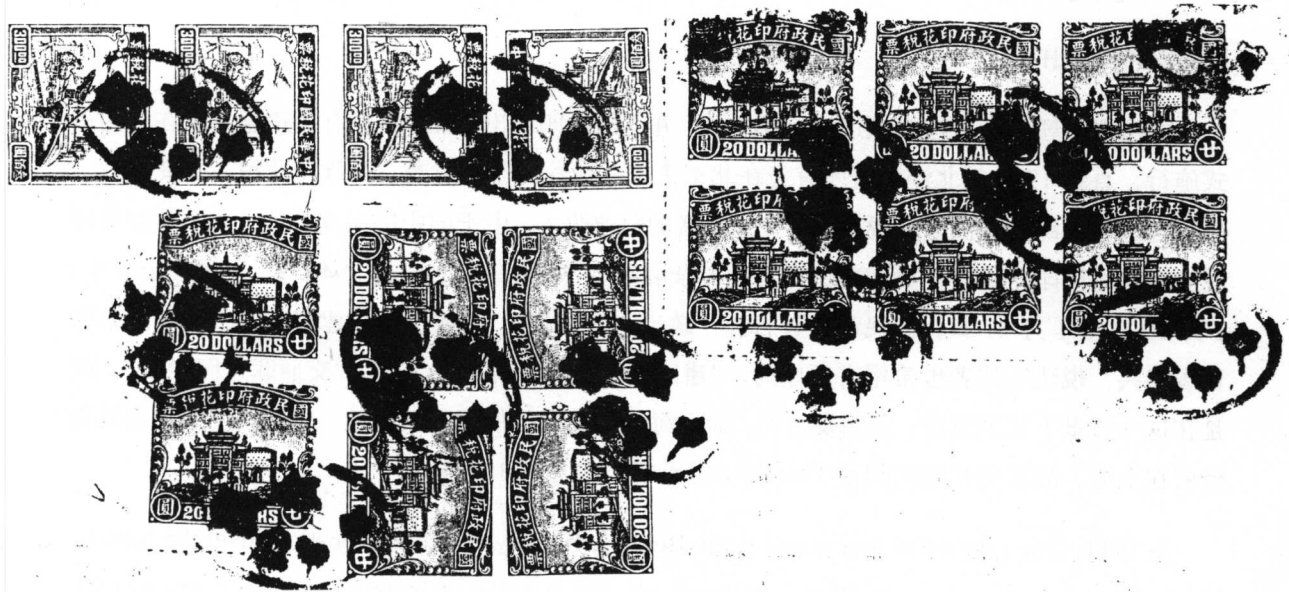


图 1-1 一张上海申报馆开立的广告费收据，背后贴振明凹版 300 元交通联运图印花税票，是目前发现的较早期的使用交通联运图印花税票的实单。该单据账款总额法币 36 万元，交通联运图税票与复兴关图税票混贴，共计贴用印花税票 1440 元，为 4‰ 税率。《印花税法》曾于 1946 年（民国三十五年）4 月 16 日进行第六次修正，税率由 4‰ 调整为 3‰。该单据日期为 1946 年（民国三十五年）4 月 30 日，尚依据旧的税率贴花。

Fig 1-1: An invoice from Shen Pao, a famous newspaper at Old Shanghai, for a payment of an advertisement. The amount was 360,000 Yuan, with the stamps of total 1,440 Yuan pasted on the back. There were two kinds of stamps, 12 pieces of the Fuxing Gate Series 20 Yuan stamps and 4 pieces of the Transportation Series 300 Yuan Chen Ming Engraved stamps. The tax rate was changed from 4‰ to 3‰ at the Sixth Amendment of Stamp Act on April 16, 1946. This document was dated on April 30th of 1946, still took the old rate. This is one of the earliest practical bills with the Transportation Series stamps.

government seemed to set up as a constitutional government. Meanwhile, the national tax system was set up again and struck the right path gradually, the “Transportation Series” or so-called “Through Traffic Series” revenue stamp, was schemed out and printing in good condition. Shanghai was the key place where this series stamps printed and issued in public. The story of this book began in April of 1946 at Shanghai, see Fig. 1-1.

在半个多世纪之前的 1946 年至 1949 年四年间,上海是抗战胜利后的中国与二战结束后的世界的交汇点,也是旧中国与新中国的时代交错点。交通联运图印花税票记录下了这一段历史,在半个多世纪后还在默默地向后人诉说着此间的风风雨雨。

Before half a century, in the period from 1946 to 1949, Shanghai was a hub between China and the world, and an interlaced space-time cross-point over the old China and the new China. The largest economic calamity in China's history was carried on under the roof of Shanghai, the Metropolis in Far East. The Transportation Series stamps witnessed the longing of Chinese for the nation reconstruction, suffered the financial calamity caused by the Civil War, and now they still tell us the story long time ago.

1-2 交通联运图印花税票图案介绍

Design of the Transportation Series Revenue Stamps

“交通联运图印花税票”只是通称,在文献史料上这种税票称作“建国象征图印花税票”。其票面图案为轮船、飞机、汽车、火车等海、陆、空交通工具所构成,一幅百业繁忙,欣欣向荣,充满蓬勃朝气,象征着抗战胜利后中国人建设国家的景象(参见图 1-2)。由于交通联运图税票的版式众多,并且其中的暗记复杂,因此读者详细了解 and 记忆该印花税票设计图案的细节,对阅读本书将有帮助。

Transportation Series Revenue Stamps, the name we use in this book, is just an alias for the stamps. In fact, based on the historical documentations, this kind of revenue stamps was called as “National Reconstruction Scene Series Revenue Stamp” officially. The design was constituted of all kinds of transportation vehicles, including ship, airplane, truck and train, a vast panorama of economical prosperity, symbolizing the grand projects for national reconstruction in China after the World War II. Reader could study the image in Figure 1-2 carefully. Since this series stamps are in a large number of printers' types and subtypes, and with a lot of complicated secret marks, it will be helpful to understand the details of the illustration for the following chapters.



图 1-2 交通联运图税票图案设计

Fig 1-2: Design of the Transportation Series Stamp.

图案的右半部是一艘客货大轮船，占据了画面的一半，是图案的主体。轮船上有三个冒着烟的大烟囱柱。在图案右边约三分之二处高耸着轮船的主桅杆，上面悬挂着一面国旗。主桅杆左右各有二、三条加固桅杆的拉线；桅杆底下向左上方延伸为船用起重吊杆，此吊杆上缆绳吊着货物，显示正在从码头上装卸货物。桅杆顶端向右部分画有三条无线电天线。

The principal part of the picture is a big passenger-cargo steamship, which probably occupies half of the picture. There are three large chimney posts smoldering on the ship. The towering main mast is on the right 2/3 of the pattern, with a national flag hung above. Two or three draw lines strengthen the mast from both sides. The mast derrick on the ship is to the left top, loading or unloading goods. Three pieces of radio aerial are decorated right on the mast top.

在轮船船首旁边行进着一只领航船；在轮船后面，图案的右下角，有一个三角形浮筒或浮标。图案的左上方的天空中有飞机一架，飞机的原型系美国产 C-46 运输机，该机种曾经是抗战时期著名的驼峰空运的主角。图案左边画有一辆蒸汽火车头，其前端中央有一个圆形车灯，车头前端上面也有一车灯。一辆货运卡车在火车头左侧，卡车前有一堆货物。图案中央部位画有一架起重机，上有吊杆和很多钢架类似操纵室，起重机前端有吊索悬挂着货物。火车头左侧有一铁路信号灯杆，其后有一小屋，信号杆后有数栋大厦。码头边有五根系缆用的短柱栏。左下角码头边有一码头工人推着小货车。

There is a pilot boat by steamship bow. Behind the ship, on the low right corner of the pattern, a triangular can buoy floats in the surface. There is one plane in the sky above the left of the pattern, and a locomotive engine of a vehicle of steam on the left. The prototype of the airplane should be Curtiss-Wright C-46, product of the States. It was the leading actor for "Over the Hump" during the World War II. Two round lights are on the front of the locomotive, one is in the center and the other on the top. One truck is on the Quayside between the locomotive and the ship, and a pile of goods near by. On the central of the picture, a crane is hoisting object, with an operation room built by some steel

On the central of the picture, a crane is hoisting object, with an operation room built by some steel frame. A railway signal lamp poles on the left of the locomotive engine, and one cabin is near the signal lamp and several mansions as the background of the signal pole and the locomotive on the left side of the picture. Finally, on the quayside, there is a porter with his handcart, and totally five short bollards used for mooring rope.

由于画面主要反映轮船、汽车、飞机和火车等交通工具，因此人们称它为“交通联运图印花税票”。方寸之间，图案设计清晰，各种交通工具画得有条有理，错落有致。然而遗憾的是，目前人们无法知道原图案的创作设计者是何人，除了推测此人在当时服务于上海振明印书馆之外，其他一无所知。

Since the design is full of the means of transportation, such as steamship, airplane, truck and train, this stamp series is called as “Transportation Series”. All the items were designed for a whole motif orderly in a limited place. Unfortunately, the only thing we can estimate about the designer today is that the person could be in Shanghai Chen Ming Publishing House at that time.

在政府发行的有价证券上，图案的设计取材，多少都能够反映当时的社会时尚与文化取向，交通联运图印花税票上的图案设计亦复如此。“交通联运图印花税票”是抗战胜利后，国民政府所发行的第一套印花税票中的一种。印花税票上交通联运图案画面严谨，内涵朝气，实为上佳之作品。



图 1-3 美国钞票公司印制的交通银行伍佰圓法币正面图案（1941 年）。

Fig 1-3: 500 Yuan banknote of Bank of Communications, printed by American Bank Note Co. in 1941.

It is known that the Zeitgeist encourages the designers of the securities more or less, so did the design of the Transportation Series revenue stamps. This series was one of the first revenue stamp set issued after the victory of the war against Japanese aggression. Here comparing with other government securities such as banknotes and postal stamps designed at the same time, we can find out that the means of transformation in the 1940's is exactly the symbol totem of modernization. Therefore, the social spirit of that age affected the design of the Transportation Series stamp.

1941 年，美国钞票公司印制的交通银行伍佰元法币，其正面图案采用轮船和大型起重机，似乎与印花税票者如出一辙，如图 1-3。1942 年，大东书局有限公司印制的交通银行一百元法币，正面左右分别采用火车头和轮船图案，如图 1-4。因故一再延展，迟至 1947 年才开始发行的“邮政总局成立五十周年纪念”邮票，其中的火车头、飞机及轮船的样式与印花税票也基本一致，如图 1-5。我们藉由印制印花税票前的钞票和与交通联运图税票的印制时期几乎同时的邮票的构图作为参考，可以看出在上个世纪 40 年代，交通工具正是那个时代社会进步的象征图腾。



图 1-4 1942 年大东书局有限公司印制的交通银行壹百圆法币正面图案。

Fig 1-4: Front face of the 100 Yuan banknote of Bank of Communications, printed in 1942 by Dah Tung Publishing House.

On the front face of the China National Currency (C.N.C.) 500 Yuan banknote of China Bank of Communications, printed in 1941 by American Bank Note Company, the large steamship and heavy crane are the topics on the design, similar to the design of the Transportation Series Stamps, see Fig. 1-3. Other example is the C.N.C. 100 Yuan banknote of Bank of Communications, printed in 1942 by Dah Tung Publishing House, still used the steamship, locomotive as the design motif, see Fig 1-4. We can find the airplane, and other vehicles' design in a set of postal stamps as Fig 1-5, the Establishment

50th Anniversary of the General Post Office of China, here even the types of the plane, the locomotive, and the ship are the same. This set of postal stamps was issued in 1947. At that time, Chinese took the vehicles as the symbols of modernization.



图 1-5 1947 年发行的“邮政总局成立五十周年纪念”邮票。尺寸 200%。

Fig 1-5: The Establishment 50th Anniversary of General Post Office of China issued in 1947. Size: 200%.

在印制交通联运图印花税票的通用票之后，为适应经济变化及缴纳印花税额的需要，当时的民国政府又设计制作了预印符志之交通联运图缴款书和大型高额交通联运图“沪”字税票，图案上虽稍有修改，但总体而言，仍保持了原有风貌。如图 1-6 和图 1-7。

第二聯收據 印花稅繳款書 字第 0404 號

| 預算編次 | | | 款項所屬 | | 金額 | | | | | 繳款人 | 縣市別 | | | |
|----------------------|---|-----|------|----|----|---|---|---|---|-----|-----|---|--|--|
| 門 | 部 | 款 | 年 | 月份 | 十 | 百 | 十 | 百 | 十 | 元 | 角 | 分 | | |
| 經 | 常 | 印花稅 | 28 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 金圓券 (大寫 陸圓 陸角 陸分 陸厘) | | | | | | | | | | | | | | |
| 收入或填發機關 | | | | | | | | | | | | | | |
| 名稱 | | | | | | | | | | | | | | |
| 長官職銜簽章 | | | | | | | | | | | | | | |
| 填發日期 民國 28 年 5 月 4 日 | | | | | | | | | | | | | | |
| 收據 | | | | | | | | | | | | | | |
| 主管員 職銜簽章 | | | | | | | | | | | | | | |
| 收入庫日期 民國 年 月 日 | | | | | | | | | | | | | | |

凡此聯及可存根繳納稅款者

1. 此聯非經國庫或代理國庫機關收款加蓋庫印不生効力查出送法院究辦
2. 此聯應貼於憑證上並就騎縫處加蓋圖章或畫押註銷之

图 1-6 带有交通联运图税票图案的预印符志之缴款书。

Fig. 1-6: Sample of the Imprinted Revenue Form or Revenue Notification Form with the indicia of Transportation Series revenue stamps' design. Size: 100%.

After printing the general Transportation Series revenue stamps, two kinds of revenue stamps were issued in order to adapt the serious economic fluctuation. One of them is the imprinted revenue form with the indicia of Transportation Series revenue stamps' design. The other is a set of large size stamps of the same design with a character "Hu", short for Shanghai literally. See Fig. 1-6 and 1-7.



图 1-7 带有存根的大型高额交通联运图“沪”字税票样票。

Fig. 1-7: Large size Transportation Series revenue stamps with a character "Hu", short for Shanghai. This is a specimen with the stub.

中华人民共和国成立初期，湖北省人民政府曾仿照交通联运图印花税票印制地方税票，采用了原来的图案进行修改，最明显者的地方就是将飞机改为大鸟的形状，如图 1-8。

The People's Government of Hunan Province had issued a kind of revenue stamp just after the liberation. It was a crude copy of the Transportation Series stamp, for example, the airplane in the original design was drawn as a big bird obviously, see Fig. 1-8.

➤ 图 1-8 湖北省人民政府印制的印花税票，采用了与交通联运图图案类似的设计。

➤ Fig. 1-8: A similar stamp issued by the People's Government of Hunan Province. Size: 200%.



1-3 参与交通联运图税票印制的厂商介绍

Companies for the Stamp Printings

1946年5月5日国民政府还都南京，财政部及其所辖各署局也进驻南京办公。然而，印制政府有价证券的官营或民营厂家却不在南京，大都集中在商业发达的上海一地。除后来的中央印制厂北平厂及香港的英华印制厂外，几乎所有的交通联运图印花税票都是集中在上海印制的。

On May 5th 1946, the government moved the national capital back to Nanjing, Ministry of Finance and the affiliated offices started routine work in Nanjing as well. However, most of the state-owned or private factories for securities printing were located in Shanghai, the commercial center of China, instead of in Nanjing. Almost all of the Transportation Series revenue stamps were printed in Shanghai, except the subsequent China Engraving & Printing Works (CEPW) Peking Factory at Beijing (Peking) and the last participant Ying Hua Printing Works from Hong Kong.

参与交通联运图税票的印制厂商前后共有6家，他们分别为上海振明印书馆、中央印制厂上海厂、上海大东书局股份有限公司、中央印制厂北平厂、大业印刷公司和英华印刷厂。这其中除了英华版有印刷凹版票外，其余5家都曾印刷平版和凹版两种票品，而且图案几乎完全相同。所不同者，就是各家承印厂商置放的暗记各有千秋。在交通联运图印花税票将近70种不同品种的票品中，由于每枚印花各有不同的暗记，版式版别众多，使得交通联运图印花税票的集藏显得多姿多彩，饶有兴味。现将各厂商介绍如下。

The Transportation Series Revenue Stamps were printed by six printers, in chronological order they are (1) Shanghai Chen Ming Publishing House, the original designer of the transportation illustration, (2) China Engraving & Printing Works (CEPW), Shanghai Factory, (3) Dah Tung Press House Shanghai Printing factory, (4) China Engraving & Printing Works (CEPW), Peking Factory, (5) Dah Yeh Printing Co. and (6) Ying Hua Printing Works. All of the printers accepted almost the same design from Chen Ming and had lithographic and engraving products, except Ying Hua Printing, which had engraving stamps only. Now let us introduce the stamp printing companies as follows.

1. 中央印制厂上海厂

China Engraving & Printing Works (CEPW), Shanghai Factory

中央印制厂是国民政府控制下，以印钞为主的大型综合性印刷机构。1945年3月1日，中央信托局印制处奉命改组为中央印制厂，并着手在重庆印刷厂原址下方坡地扩建厂房。初定英文厂名为 China Printing & Engraving Works，后改为 China Engraving & Printing Works。中央印制厂上海厂成立于1945年9月，由战后接收的原上海伪中央储备银行印刷所改组而成。该厂以哥伦比

亚路厂为总厂，另有侯家宅厂、齐齐哈尔路厂、徐家汇厂和老靶子路油墨厂等。1946年1月1日中央印制厂总管理处正式迁设上海，重庆印刷厂的设备器材同时运归中央印制厂上海厂。为便于营运管理，将侯家宅厂、徐家汇厂及老靶子路油墨厂集中至曹家渡，合并称为总厂，并增设机器厂。齐齐哈尔路厂仍留原址，改称为上海第一印刷所。1946年底，上海厂运用中美租借法案款项向美国购买的各式新型印刷机部分安装完成，加之重庆厂关闭，北平厂紧缩，致使该厂成为中央印制厂印制有价证券之主力厂。1949年5月上海解放，该厂总管理处迁台办公。中央印制厂上海厂自1945年9月成立至1949年5月结束，实际营运时间约三年半。除赶印钞券以供全国战后复原建设之需外，还负责承印邮票、印花税票、各类货物查验证、公债、身份证及其他零星政府印件等。^①

China Engraving & Printing Works (CEPW) was a state large-scale organization for securities printing, specializing in printing the banknotes in China. On March 1st 1945, the Printing Bureau of Central Trust of China reorganized as the CEPW under the order of government. Meanwhile, a new factory was built near the former location. At the beginning, its English name was China Printing & Engraving Works, then it was changed as today's name. The CEPW Shanghai Factory was set in September of 1945, based on the print factories taken over from the Central Reserve Bank's Print Bureau of the puppet Nanjing Government. The CEPW Shanghai Factory had a general factory in Columbia Blvd, and at least four branches in Shanghai. On January 1st of 1946, the general administration department of the CEPW moved from Chongqing to Shanghai officially. They collected the equipments from the factories in Columbia Blvd, Houjiazhai, Xujiahui, and the Printing Ink Factory in Laopazi Road, moved together to Caojiadu as the headquarter, and Qiqihar Blvd as the branch. At the end of 1946, CEPW Shanghai purchased some new printing equipment using the fund under the Sino-American Lend-Lease Act of 1941. Since the factories in Chongqing were closed, and the business in CEPW Peking shrank, the CEPW Shanghai turned gradually into the main manufacture for securities printing during the end period of old China. The factory's general management office moved to Taiwan before Shanghai liberated in May of 1949. The CEPW Shanghai Factory had run in Shanghai for about three years and a half, from September of 1945 to May 1949. With the exception of running up the printing of banknotes for the national reconstruction, it also printed other securities such as postal stamps, revenue stamps, inspection certificates, government bonds, identification card and other kinds of government certificates.^②

① 资料来源：《中央印制厂六十年》，2001年2月1日。

② Source of the materials: *The CEPW Shanghai Factory for 60 Years*, February 1st, 2001.