

Revenue Document from Thai-Occupied Kengtung*

Sometimes pieces of information from separate sources seem to complement each other spontaneously. In this case, Mr. Kenneth G. Clark, who lives in Britain, sent a copy of a revenue document executed in Thai-occupied Kengtung, and Mr. Alan D. Cameron, who lives in Thailand, has been doing a great deal of research on the Thai occupation of Shan States in the National Archives in Bangkok. Mr. Clark has contributed the document, Mr. Cameron has translated it and [the editor of *The Burma Peacock*] has supplied the surrounding context."

In June 1940, the same month that France fell to Germany, Japan and Thailand signed a treaty of friendship. In September, Japan put pressure on the Vichy government ruling in Indo-China to permit Japanese troops to occupy northern Viet Nam. The Thais mounted an offensive against the French in Indo-China in January 1941 which resulted in the Vichy government handing over the Cambodian provinces of Battambang and Siemreap and the Lao territory on the west bank of the Mekong. These territories had been under Thai suzerainty (if not Thai rule) but were lost to France in the aftermath of the Paknam Incident in 1893.

In July 1941, Japanese troops occupied the rest of Indo-China. On 8 December 1941, Japanese troops entered Thailand. After token resistance, Thailand agreed to declare war on the Allies. Japan was thus free to mount offensives against Malaya and Burma through Thailand.

As Japanese forces drove the British and Chinese out of Burma in 1942, Thailand invaded the Shan States and on 26 November 1942 took control of the town of Kengtung.¹ On 1 August 1943, Burma became "independent" under Dr. Ba Maw's government. The Shan States were not included in the territory of this independent Burma, but remained under Japanese military administration.



Figure 1 Front cover of the Treaty

On 20 August 1943, Japan and Thailand signed a treaty that officially transferred parts of the Shan States and Malaya to Thai rule.

20 August 1943 AD, has six articles and is to come into effect as of the date of signing, and This treaty was jointly signed in Bangkok on August 1943.

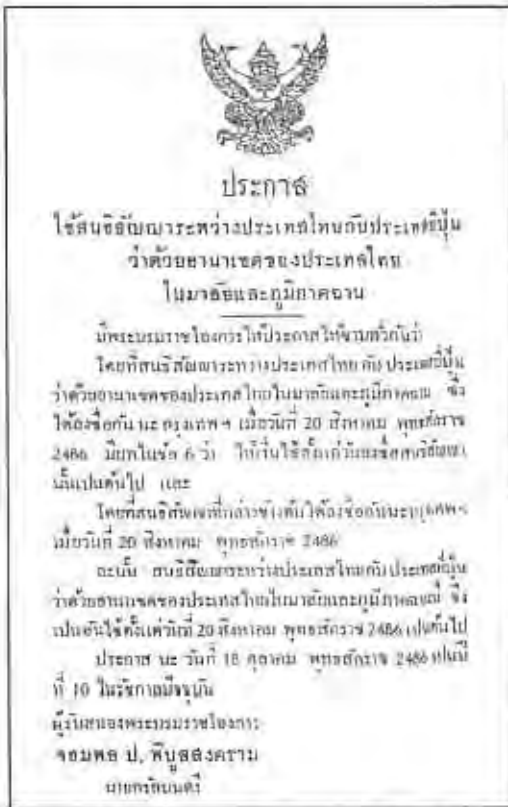


Figure 2 first page, "Proclamation" of the Treaty

The text below is the translation of the treaty made by Mr. Cameron. Page breaks are marked.

//

Treaty between the Countries of Thailand and Japan Regarding the Area of the Country of Thailand in Malaya and the Shan Province. //

Proclamation

Use of Treaty Between the Countries of Thailand and Japan Regarding the Area of the Country of Thailand in Malaya and the Shan Province

The Royal occasion has been taken to proclaim for it to be known throughout that:

As the Treaty between the Countries of Thailand and Japan Regarding the Area of the Country of Thailand in Malaya and the Shan Province, and which was signed in Bangkok on

Therefore, the treaty between the Countries of Thailand and Japan Regarding the Area of the Country of Thailand in Malaya and the Shan Province came into effect as of 20 August 1943 AD

Proclaimed on 18 October 1943 AD, in the tenth year of the current reign.

*Person responding to the Royal Command
General P. PhibunSongkhram
Prime Minister*

//

Treaty between the Countries of Thailand and Japan Regarding the Area of the Country of Thailand in Malaya and the Shan Province

The Government of the Thai King and the Government of the Emperor of Japan

Have the resolute determination to jointly and closely carry out war against The United States of America and Britain until complete victory is attained, and to create a Great Asia with a foundation of justice.

Thus have jointly agreed to the following articles:

Article 1

The country of Japan accepts that the following states—Kelantan, Trengganu, Kedah and Perlis, and all of the islands associated with those states—are to become part of the Kingdom of Thailand.

Article 2

The country of Japan accepts that Chiang Tung and Muang Phan States located in the Shan Province are to become part of the Kingdom of Thailand. //*

Article 3

Within 60 days of the effective date of this treaty, the country of Japan will cease its governing which is currently being carried out in all of the territories mentioned in the two articles of this treaty above

Article 4

The borders of the areas discussed in articles 1 and 2 above will be established by those markers for each state as they existed as of the date of the signing of this treaty.

Article 5

The details necessary for carrying out this treaty will be jointly prepared between authorized officials of both countries.

Article 6

This treaty comes into effect as of the date of signing. As witness of this, the persons signing at the end, and who have been properly authorized by their countries, sign their names and apply their official seals to this treaty.

Created in two copies in the Thai and Japanese languages in Bangkok on the twentieth day of the eighth month of the year two thousand four hundred and eighty-six and equivalent to the twentieth day of the eighth month of the year SayuWad Year eighteen.

(signed and sealed)
General P. Phibun Songkhram
Prime Minister
Acting for the Foreign Minister

(signed and sealed)
Tsubokami Teiji
Ambassador Extraordinary
and Plenipotentiary

Kengtung, which was ruled by a *sawbwa*, is the biggest of the Shan States with an area of 12,000 square miles. Its total population in 1931 was about 225,000 and its main town, Kengtung, had a population of 5,508.⁶ It was "the largest, most mountainous, most easterly and culturally the farthest from the Burmese, of all the Shan States." It is a two to five day drive of 300 miles from Taunggyi and only 100 miles to Suifu. "Kengtung is, in reality, a political anomaly, the result of astuteness on the part of Chiefs in

the past, who elected to remain under the suzerainty of distant Mandalay, to which yearly gifts of gold and silver flowers were all that were required, rather than under the yoke of Ayutthaya and Chiang Mai so much better placed for effective interference."⁷

Mongpan, also ruled by *sawbwas*, was 2,899 square miles in area and in 1931 had a total population of 20,712.⁸ Its capital was also Mongpan. ("mong" indicates a small paddy-basin containing several villages of different names, collectively known as Mong XYZ.)

Thai Administration

Documents in the National Archives of Thailand detail the creation of a military administration in this area, based at Kengtung. A superior court was established at Kengtung (city) and eleven other courts were established for various districts. Two of these, the courts at Chiang Tung (Kengtung) Saat City (Monghsat) and Phaen (Mongpan) had equal authority with other Thai provincial courts.

A document executed at Bangkok and dated 30 April 1943 notes that the occupying forces—the army, the Field Police and civilian authorities, wish to establish a post office at Chiang Tung in order to assist postal communications. The document, which was issued by the Post and Telegraph Department, initiates the acceptance and transport of ordinary letter post and registered letters. Other services are to come later as conditions become more suitable. The military has agreed to carry the mail bags without charging any fee. Suitable personnel are not available locally, so the P&T Department will send officials to Chiang Tung to train suitable personnel.⁹



Figure 3. Thai stamp postmarked Chiang Tung.

Thai stamps of the wartime period can therefore sometimes be found postmarked Chiang Tung (see illustration on previous page).⁵

Not surprisingly, since there was a court system established, revenue stamps were also used. The first such stamp was a one baht blue value which was illustrated by Mr. Kitt Damrongvadhana in 1987, then by Dr. Pipat Choovoravech in *The Thai Times*.⁶ A recent article in the same publication¹⁰ has added further information and further values, bringing the total known to four values of revenue stamps specifically produced by the Army Map Department for use in the Thai-occupied Shan States.



Figure 4 One baht blue value stamp

According to Dr. Pipat, the one baht stamp is printed on dark blue ink on rough bamboo paper. It is gummed, perforated 12 and was printed from a metal plate. The inscriptions read "Revenue Stamp" at the top and below the



Figure 5 5 satang (Yellow ochre), 10 satang (Violet), 25 satang (green)

picture, "Original Thai State".¹¹ The central figure is Phra Uthae playing a harp. "This is the symbol of the Revenue Department, i.e., soft harp music played to encourage the people to pay their taxes. If not, they'll receive a summons instead of harp music."¹²



Figure 6 The Revenue Document (provided by Mr. Kenneth G. Clark)

Translation of the Revenue Document (and notes provided by Mr. Alan D. Cameron)

Saat City Court
9 January 2488 [1945 AD]

I, Mr. ChinSlang, have received money¹³ for transport¹⁴ of items belonging to Mr. ThamNong DidSaWaNon on official business from Foh-Thong Canton to the Saat City Court. Eight carriers for one day at a cost of 1.50 baht per carrier per day totalling 12 baht.¹⁵ This [payment] has been properly received from Mr. ThamNong DidSaWaNon.

[signed] payment receiver
payment has been disbursed
[signature]

Notes

¹ Reprinted by kind permission of the *Burma Peacock*.

² Note by the editor of the *Burma Peacock*.

³ "Kengtung" is the transliteration of the name of that Shan State and its capital. In Burma the form "Kyaingtung" is sometimes used. The Thais transliterate it as "Chiang Tung" or "Chieng Tung", parallel with their usages for Chiang Mai and Chiang Rai. They are all pronounced the same, the "k" in Kengtung having the same aspirated sound as is found in "kyat" in Burmese.

⁴ Chieng Tung = Kentung, Muang Phan = Mongpan

⁵ This is 2486 in the Buddhist Era, 18th year in the Shweta Period, or AD 1943.

⁶ *Burma Handbook*, by Information Officer, Government of Burma, Simla, oct. 1943; printed by the Manager, Government of India Press, Simla 1944.

⁷ Mi Mi Khaing, "Kengtung I" in *The Nation*, Rangoon, early 1950s. Reproduced in www.iware.com (khai/kunbawssa).

⁸ *Burma Handbook*, as above.

⁹ A. G. Smith, with Alan and Regina Cameron, trans., "World War II Operation of a Postal Office at Chiang Tung," *The Thai Times*, Vol.37, No.3 (December 1995), pp.68-69.

¹⁰ Kitti Damrongvadhana, "The Thai Occupation of Keng Tung: Unrecorded Revenue Labels of 1888," *TBP*, Vol.9, No.2 (Summer 1988), p.42; first published in *The Thai Times*, Vol.29, No.3 (December 1987), pp.57-60.

¹¹ see Kitti Damrongvadhana, above, and Pipat Choovoravech, "Where Was the Original Thai State?" trans. Alan and Regina Cameron, *The Thai Times*, Vol.49, No.2 (August 1997), pp.26-30. This was first published in the Thai-language *Philatelic Magazine* for October 1985. The one *baht* blue value was listed by Peter K. Ibert in his *Revenue Stamps of Thailand*, first edition, 1993.

¹² A. G. Smith, "New Discoveries of Chiang Tung Revenues," *The Thai Times*, Vol.40, No.2 (August 1998), pp.30-31.

¹³ The occupied Shan States were given the name "Original Thai State", presumably to stress the kinship of the people there with the Thais of Thailand.

¹⁴ Pipat, "Original Thai State," p.27.

¹⁵ i.e. in payment.

¹⁶ The connotation in the word used for "transport" is that they physically carried the commodity without use of carts or other vehicles.

¹⁷ The affixing of a 5-satang stamp seems right for this 12 *baht* bill. The revenue tax rate in Chiang Tung at the time was 5 *satang* for any receipts between 5 and 20 *baht*. And for each additional 20 *baht* or fraction thereof an additional 5 *satang* revenue tax had to be paid.

¹⁸ The lower stamp is, according to Peter Ibert's catalogue, Documentary Tax, Civil Defense Issue 1942, #D11 (with Arabic numeral "5" in relief in bottom centre).