



纪念版

中华现代学术名著丛书

THE SYSTEM OF TAXATION IN CHINA
IN THE TSING DYNASTY, 1644-1911

SHAO-KWAN CHEN



商務印書館
The Commercial Press



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出版说明

商务印书馆自 1897 年始创,以“昌明教育,开启民智”为宗旨,于建馆翌年便出版了《马氏文通》,这部学术经典既是中国学术现代化的标志之一,也开启了商务印书馆百年学术出版的序幕。

其后,商务印书馆一直与中华现代学术相伴而行,出版了大批具有鲜明原创精神并富于学术建树的经典著作,诸多开山之著、奠基之作都是在本馆首次问世。这些学术经典的出版,使本馆得以引领现代学术发展,激动社会思想潮流,参与民族新文化的构筑,也分享中国学界的历史荣光。

1949 年以后,本馆虽以选译世界学术名著、编纂中外辞书为侧重,但原创学术著作的出版从未止步。2009 年起,我馆陆续出版“中华现代学术名著丛书”,全面整理中华现代学术成果,深入探寻现代中国的百年学脉。

丛书收录上自晚清下至 1980 年代末中国原创学术名著(包括外文著作),以人文社会科学为主,涵盖文学、历史学、哲学、法学、政治学、经济学、社会学、教育学、地理学、心理学、科学史等众多学科。意在辨章学术,考镜源流,收录各学科学派的名家名作,展现传统文化的新变,追溯现代文化的根基。丛书立足于精选、精编、精校,冀望无论多少年,皆能傲立于书架,更与“汉译世界学术名著丛书”共相辉映,昭示中华学术与世界学术于思想性和独创性上皆可等量齐观,为中国乃至东方学术在世界范围内赢得应有的地位。

2017年2月11日,商务印书馆迎来了120岁的生日。为纪念本馆与中华现代学术风雨同行的这段历程,我们整体推出“中华现代学术名著丛书”120周年纪念版(200种),既有益于文化积累,也便于研读查考,同时向长期支持丛书出版的诸位学界通人致以感激和敬意。

“新故相推,日生不滞。”两个甲子后的今天,商务印书馆又站在了一个新的历史节点上。传承前辈的出版精神,迎接时代的新使命,且行且思,我们责无旁贷。

商务印书馆编辑部

2017年11月

凡 例

一、“中华现代学术名著丛书”收录晚清以迄 20 世纪 80 年代末,为中华学人所著,成就斐然、泽被学林之学术著作。入选著作以名著为主,酌量选录名篇合集。

二、入选著作内容、编次一仍其旧,唯各书卷首冠以作者照片、手迹等。卷末附作者学术年表和题解文章,诚邀专家学者撰写而成,意在介绍作者学术成就,著作成书背景、学术价值及版本流变等情况。

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七、原书因年代久远而字迹模糊或纸页残缺者,据所缺字数用“□”表示;字数难以确定者,则用“(下缺)”表示。

PREFACE

THE several Chinese standard works on the institutions of the *Tsing* Dynasty, 1644-1911, give us simply historical descriptions of taxation and there seems to be room for a scientific treatise, not too detailed in historical facts of similar nature or in local variations of insignificance, designed for both Occidental and Oriental readers wishing a general survey of our taxation system as it survives to-day. The present work is an attempt to generalize logically the facts connected with taxation in the *Tsing* Dynasty and to interpret their causes and effects scientifically. It includes those taxes of considerable importance which are universally imposed in all the provinces. It is not worth while to discuss those taxes which have not developed into the typical systems of the *Tsing* Dynasty either due to their insignificant yield or due to the fact that they are merely provincial special taxes which have been created during the last two decades of financial chaos, and subject only to the temporary regulations of the respective provinces. On the other hand, the discussion of the political organization is absolutely necessary to a clear conception of the system. Consequently, we have to treat the government of the *Tsing* Dynasty and its expenditures and revenues. In connection with this treatment, the same plan of generalization and interpretation is followed.

As to the sources of information, the facts have been selected chiefly from the two standard works published by the government, *viz.*, the *Institutes of the Tsing Dynasty*, and the *Amendments of the Institutes of the Tsing Dynasty*.

The facts have been chosen as carefully as possible and arranged systematically according to my plan. In the main, the work of generalization and interpretation is based upon personal knowledge and observation. In this way, it is hoped that the present work will fulfil the object of rendering service to the readers. But it must be frankly admitted that this work is by no means satisfactory from the statistical standpoint, but this is because nobody can solve the mystery of the financial conditions in all the provinces of China owing to the inefficiency of the financial control.¹

My chief obligations in connection with this book are to Professor E. R. A. Seligman, for the sincere inspiration and the valuable supervision of the whole work, and to Mr. R. M. Haig for his valuable review of the manuscript, his numerous suggestions and his reading of the proof.

SHAO-KWAN CHEN.

COLUMBIA UNIVERSITY, MARCH 26, 1914.

¹ Cf. *infra*, pp. 96-97.

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CHAPTER I

THE CHINESE GOVERNMENT, 1644-1911¹

Forms of Government

EVEN though her great philosophers, like Confucius, Mencius and many others, advocated the theory of democracy, China, before 1911, was a monarchy. Its most important aspects may be described as follows:

(1) The Chinese government was monarchic, hereditary and unlimited. It was monarchic and unlimited, because the Emperor, representing the state as well as the government, possessed both the sovereign and the governmental powers of the land. Furthermore, the hereditary principle was maintained not only by the right of inheritance but also as a means to the end of stable government.

(2) The Chinese government was consolidated and centralized. It was not divided into three independent departments, as the legislature, the executive and the judiciary. The Emperor, in the exercise of his powers, found it necessary to create several departments to take charge of the legislation and supervision of laws and several judicial courts to administer justice. These offices, together with the Council of State, generally known as the Grand Council, constituted, as we shall see, the imperial government.

¹ The reorganization of government in the period 1906-1911 is not considered for three reasons. (a) It did not affect the typical system of the *Tsing* Dynasty. (b) It was an unnecessary and unsystematic reform causing a confusion of powers rather than a better distribution of powers. (c) It bore no relation to the tax systems.

Subordinate to it were the provincial governments, each with a governor¹ at its head. Owing to the fact that a highly centralized government was not suited to a state like China with vast territory and different economic conditions, numerous grants of powers had to be made to the governors in order that they might adapt the execution of the laws to local conditions. But this does not mean that the Chinese government was decentralized. First of all, the governors were subject to the will of the Emperor. Secondly, the heads of the imperial governmental departments made the laws which the governors were bound to obey, unless they disregarded certain laws with the consent of the Emperor. Thirdly, the grand councillors, being the advisers of the Emperor, were more influential than any other high officials in the imperial and provincial governments.

In conclusion, China had a monarchic, hereditary, unlimited, consolidated and centralized government. Unfortunately, the political philosophies of Confucius and many other great writers were not carried out in early times, and China did not become a democratic state until the Revolution of 1911. With the exception of the Emperor, however, the whole government rested upon a popular basis, because the candidates for lower offices were chosen by competitive examinations held in the national and provincial capitals, while the vacancies of higher offices were filled by those selected among the lower officials. It is true that only a minority of the subjects participated in the actual work of government. But every male subject had equal chance to pass the examinations in order to be admitted to the government. In case of failure in any one examination, he might take a series of examinations during his life. Al-

¹ In this book, I identify the governor-general with the governor. For the reason of this, *cf. infra*, pp. 13-14.

though the ideal government is one in which every member of the state has a share, a government such as the one which existed, in which every member might have a share, is far from undesirable.

The Emperor

As China was a monarchic state, the Emperor enjoyed the sovereign power. His powers were neither enumerated nor residual. He might be deprived of power only by a successful revolution. As long as he was in power, the governmental machinery was created and preserved by him, and all the officials thereof were responsible only to him. His orders were the laws of the country. By the word "order" is meant not merely his personal orders but also all the laws, drafted by his ministers with or without amendments by him, and promulgated by him in the form of an imperial order. In foreign relations, he represented the country. Treaties and other agreements were promulgated by imperial orders as a part of the law of the land. Of course, he also had power to declare both offensive and defensive wars.

The Council of State

(1) The Inner Cabinet. The Inner Cabinet (*Nai Ko*) was the old Council of State. It had two Chinese and two Manchu ministers appointed by the Emperor through the nomination of the Inner Cabinet itself. In addition, there were two or four associate ministers, of which one-half were Chinese and the other half Manchus. They were selected from the heads of departments by the Emperor himself. Under these ministers there were different classes of secretaries. Their most important functions were:

- (a) The discussion of state affairs.
- (b) The promulgation of imperial orders.
- (c) The conduct of great ceremonials attended by the Emperor.

The Inner Cabinet lasted until the end of the *Tsing* Dynasty. But its great powers had been gradually transferred to the Military Council.

(2) The Military Council. The Military Council (*Tsuen Tse Chu*), known to the Western people as the Grand Council, was created by Emperor Yung Tsing, 1723-1735, primarily for the discussion of military affairs. It was not an established office but simply a body of advisers of the Emperor. Its members were chosen from the ministers of the Inner Cabinet and the heads of different departments, and called the Ministers of Military Affairs or Grand Councillors. The number was not fixed, varying from four to six. Being the advisers of the Emperor, they gradually encroached upon the power of the Inner Cabinet with respect to the civil affairs. They had a certain number of secretaries. Their chief powers and duties were as follows:

(a) The issue of decrees to announce the Emperor's acts, to approve or veto a memorial, to order an approved memorial to be adopted in the provinces and to order a governor's memorial to be considered by a department.

(b) The issue of orders to give instructions to the Imperial Ministers in the dependencies and to the governors in the provinces.

(c) The discussion of state affairs.

(d) The trial of the most important judicial cases whenever ordered by the Emperor.

(e) The investigation of military and financial affairs in time of war.

(f) The nomination of cabinet ministers, heads of departments, governors, heads of provincial departments, certain circuit governors, certain prefects, generals, lieutenant-generals, commissioners of examinations and superintendents of customs.

The Department of Foreign Affairs

Organization and functions. The Department of Foreign Affairs was created in 1861 under the name *Tsung Li Yâmen*. It was controlled by a number of princes, ministers and adjunct ministers. The various classes of departmental heads, whose number was not fixed, were selected by the Emperor himself, the princes from the various classes of princes, the ministers from the ministers of the Military Council (the Council of State),¹ the adjunct ministers from the ministers of the Inner Cabinet (the old Council of State)² and the heads of the other departments. Their functions were to make all kinds of treaties and agreements involving the tariff, the regulation of international commerce, the questions of territories, the settlement of relations between the non-Christians and Christians and other kinds of intercourse. These functions were distributed among a general committee and five special committees which were made up by a certain number of Chinese and Manchu secretaries.

The Departments of Internal Affairs

Organization and functions. Among the departments which are not worthy of consideration so far as actual government is concerned, six were well developed, namely, the civil-service, financial, ceremonial, military, judicial and public works departments. All the different matters requiring attention from the government would fall under one of these six departments. Each department had two presidents, one being Chinese and the other Manchus, and four vice-presidents, two being Chinese and the other two Manchus. It was found necessary to make a further division of work, and thus a certain number of bureaus were estab-

¹ Cf. *supra*, p. 4.

² Cf. *supra*, p. 3.

lished in each department. The distribution of business among the bureaus was made in accordance with its nature. But this method was not always followed, because the quantity of certain matters was too great to be transacted by a single bureau. In that case the work was divided according to geographical lines as well as according to the nature of the function. In other words, a function was generally discharged by several bureaus. Each bureau had three classes of secretaries, and each class consisted of a certain number of Chinese, Mongolians and Manchus.

The Department of Finance (Hu-Pu)

Among the six departments of internal affairs as mentioned above, the Department of Finance should be described more fully, because the administration of finance was one of the most important functions of the Chinese government. It framed and supervised the laws concerning territory and population. It had power to divide the country into administrative divisions,¹ viz., provinces, prefectures and districts; to classify the population according to the permanent occupation and home; to survey the land of the country; to equalize the burden of taxation and service; to appropriate the ordinary expenditures of the government; and to adjust the amount of reserved grain. It had the following bureaus:

(A) The Bureau of *Kiang-nan*² audited the accounts of the land tax of *Kiang-nan* Provinces and the accounts of the government silk factories in the City of *Nan-king* and the City of *Soo-chow* in *Kiang-su* Province; and prepared the annual reports concerning the amount of the balance

¹ Cf. *infra*, pp. 12-13.

² *Kiang-nan* is the collective name of the two provinces, *Kiang-su* and *An-hwei*.

charge¹ of the land tax in certain provinces, and the deferred payment of the land tax in all the provinces.

(B) The Bureau of *Che-kiang* audited the accounts of the land tax of *Che-kiang* Province and the accounts of the government silk factory in the City of *Hang-chow* in *Che-kiang* Province; and prepared the annual reports concerning the number of population and the quantity of grain produced in all the provinces.

(C) The Bureau of *Kiang-si* audited the accounts of the land tax of *Kiang-si* Province; and prepared the reports of the inter-provincial support of military expenses.

(D) The Bureau of *Fu-kien* audited (a) the accounts of duties on commodities carried in native vessels to *Tientsin*, *Chi-li* Province; (b) the accounts of the land tax of *Fu-kien* and *Chi-li* Provinces; and (c) the accounts of certain unprescribed expenses drawn from the treasury of the Department of Finance.

(E) The Bureau of *Hu-kwang*² audited (a) the accounts of the land tax of *Hu-kwang* Provinces; (b) the accounts of regular customs in *Hu-peh* Province; and (c) the accounts of local supplementary taxes on land, commodities (*i. e.*, regular customs duties), salt and tea in all the provinces.

(F) The Bureau of *Shan-tung* had the following duties:

(a) The auditing of the accounts of the land tax of *Shan-tung*, *Feng-tien*, *Ki-rin* and *Hei-lung-kiang* Provinces.

(b) The payment of bonus to the "Eight Banners"³ military officers.

¹ This is charged for the loss due to inaccurate weighing.

² *Hu-kwang* is the collective name of the two provinces, *Hu-peh* and *Hu-nan*.

³ The Tartar soldiers are divided into eight corps, each having a colored banner, *viz.*, pure yellow, mixed yellow, pure white, mixed white, pure red, mixed red, pure blue and mixed blue. The Chinese force has the green banner.