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中華民國史史料外編

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中華民國史史料外編

英文史料
第二冊

——前日本末次研究所情報資料

廣西師範大學出版社

MARSHAL FENG CONSIDERATE

WANTS \$2,000,000 TO GIVE TO
BANNERMEN

P. T. T.

Peking, Nov. 21.

The Government was in receipt of a telegram from Marshal Feng Yushiang yesterday suggesting that in pursuance of the revised "favourable treatment" agreement with the Ching Household, a sum of \$2,000,000 be set aside annually exclusively for improving the welfare and living conditions of the bannermen. This sum, Marshal Feng pointed out, is quite sufficient for any elaborate scheme aimed at the promotion of the welfare of the Bannermen, whose living conditions have been so intolerably miserable.—Kuo Wen.

目 要

CHINESE REPLACES ENGLISH.

AS CUSTOMS OFFICIAL
LANGUAGE.

TIENTSIN COMMISSIONER'S NOTIFICATION.

APR 18 1928 — P.T.T.

Peking, April 17.

Mr. Edward Butts Howell, the new Commissioner of Customs in Tientsin, issued a notification on Monday saying that henceforward Chinese shall again become the official language of the Service. The statement adds that when the Customs was first established Chinese merchants used their mother tongue in their communications to the service, but later English was adopted to facilitate the conduct of business.

The notification goes on to say that during recent years the use of English has become increasing inconvenient to Chinese merchants, and that for this reason the Customs has decided to revert to the Chinese language as the official medium of expression.

The Customs Commissioner further says that promotion in the service has always been and will continue to be based on merit and seniority, and that there shall be no discrimination between Chinese and foreign employees.

The action of the Tientsin Commissioner is taken as indicating that the recent recommendation of the Peking Customs Administration in regard to the use of the Chinese language and the equality of treatment between the Chinese and foreign employees of the service has been adopted by Mr. A. H. F. Edwards, Inspector-General of Customs.—Kuo Wen.

目 要

海關總署長，事務上，則必公而平，
此項通知，係由海關總署，
准天津海關，於四月十七日，
發給天津海關，及天津海關，
各一份。

CUSTOMS COLLEGE CRISIS N.C.D.N.

Students' Raid on President's
Office to Destroy Examination Papers

APR 17 1928

LIANG SHIH-YI'S RED
INFLUENCE

FROM OUR OWN CORRESPONDENT

Peking, Apr. 17.

The Customs College situation following upon the dismissal of Professor Price, is developing further Red features under the patronage of Liang Shih-yi.

The students acting under radical inspiration have raided the president's office and destroyed the documentary results of the recent examinations.

Liang Shih-yi's communication to the Inspector-General on the subject of "unequal treatment" of foreign and Chinese employees was obviously timed to coincide with the radical eruptions in the Customs College.

That Fengtien is not unaware of the significance of such symptoms is evident from the activity of detectives in the Customs College to-day.

The Inspectorate General has responded to the radical challenge in the college, which is considered as symptomatic of the situation in the service, by retiring the foreign vice-president to show who has lost control of the customs' interest in the college and appointing Mr. Alabaster, Commissioner, in his stead.

It is becoming increasingly evident here that Liang Shih-yi's influence is consistently subversive of Customs integrity.

華北
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與
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末次研究所

IS LIANG SHIH-YI AGAIN DECLINING ?

N.C.D.N.

APR 17 1928

Ups and Downs of a Brilliant Personality: Ousted by Empress Dowager but a Supreme Factor in Later Days

THE SCANDALOUS DISMISSAL OF PROF. PRICE

FROM RODNEY GILBERT

Peking, Apr. 11.

A feeling that is almost superstitious has spread rapidly through this community during the past few days that Mr. Liang Shih-yi has gone into another of his characteristic political declines. As everyone knows, Mr. Liang used to be known in Yuan Shih-kai's time as the "God of Wealth," because it was supposed that everything he touched yielded money. It was then assumed, despite an ominous tradition from an earlier epoch, that he was one upon whom and whose following "luck" danced persistent attendance. Mr. Liang is a Cantonese and a genuine Hanlin graduate—not one of the bogus, semi-foreign variety. He is indeed a super-Hanlin as we shall show later. He is the father of the Bank of Communications and of a score of other ambitious financial undertakings and, while his personal fortune is undoubtedly exaggerated, he has enjoyed a popular reputation for nearly twenty years very similar to that which Hugo Stinnes enjoyed in Germany during his short but brilliant financial career. Liang Shih-yi has a charming manner and a magnetic personality. Like every other Hanlin with whom the writer has had the distinction of conversing in his (the writer's) atrocious Chinese, Mr. Liang has that confidence of supreme scholarship which enables him to talk in the polite but simple language of the Mandarin phrase book, adorning his language with no quotations from the Classics and resorting to no pedantry in phraseology for effect.

All of these accomplishments and qualities naturally make a deeper impression upon the Chinese than upon the foreigner, but it happens

nevertheless that whenever Liang Shih-yi emerges from a period of retirement, he rises without opposition to a position immediately next to but not at the top and then, after a very brief term of brilliant achievement, promising still greater things in the immediate future, sinks into oblivion again even more rapidly than he rose—sometimes, at least, dragging down with him the *régime* with which he was associated. Of this the local Chinese potentates seem suddenly to have been reminded, since Mr. Liang went to Tientsin some days ago, supposedly representing all the financial power of the Banks of China and Communications, to tell a bankers' conference how much they ought to subscribe to a Fengtien war loan, and returned discomfited by an attitude of obstinate scepticism. Since then a fickle local officialdom has been resurrecting old traditions of "Chiaotung" failure and passing them to and fro for inspection to such good effect that Liang Shih-yi's is already described as a waning star and his appearance cited as an omen of ill fortune.

The Old Buddha's Prejudice

It is remembered, for instance, how the Empress Dowager once took a violent prejudice against him when his career as a high official seemed to be all but made. This was in the days after the Boxer affair when the newly restored Court was making an heroic effort to recover lost ground, when the advice of the famous Hu-Kuang Viceroy, Chang Chih-tung, who had held the Yangtze neutral in opposition to Imperial orders during the orgy in the North, was being most thoughtfully considered and usually accepted and when exceptionally

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capable men for special tasks of reconstruction were being everywhere sought. Chang Chih-tung suggested a special examination of Hanlin graduates previously passed as a means of skimming off the *crème de la crème*. The advice was taken, the examination held and the names of the remarkably highly qualified were handed to the Empress on a state occasion. According to Court tradition the name of Liang Shih-yi was at the top, but the old lady no sooner cast eyes upon it than she assumed an attitude of aversion, seized her large red brush and ran a heavy line through it. According to tradition again, Mr. Liang no sooner heard of this than he was in full flight in the direction of Tientsin. There, according to reliable tradition which came long ago to the writer *viva voce*, he spent some months hiding in Mr. Tang Shao-yi's *yamen* learning (and learning very well indeed) the noble game of poker from Mr. Ku Hung-ming, who was then the chief secretary to the Viceroy Chang Chih-tung.

What turned the old Empress so strongly against Mr. Liang the writer has never heard adequately explained. We all know that erudite and opinionate Chinese form the strongest possible impressions off-hand on the strength of physiognomy, hand writing and the euphony of a name, or the lack of it, and almost any first impression may have turned the irascible old Dowager against the promising young scholar; but a bare dictionary rendering of his name "Shih-yi," which is easiest translated "Scholar-Deceptive," seems to give the readiest clue to a sudden imperial aversion.

The Return to Favour

Whatever his disqualification at Court, Mr. Tang Shao-yi stood by his refugee and eventually established him not only in Yuan Shih-kai's favour but restored him to official life, in a modest way, before the Empress Dowager's death. With Yuan's return to official life, his assumption of the presidency and his preparations for his imperial career, Mr. Liang waxed bigger and bigger in a most spectacular way. He finally became the exalted financial manipulator to the Government of China and the supreme promotor of the

monarchy movement. Then, with Yuan's death and the discredit that fell upon the enterprise, he disappeared once more abruptly from official life. He did not again appear until the autumn of 1918 when, after Hsü Shih-chang's so-called election to the presidency, he emerged with his accustomed abruptness as speaker of the Senate.

In 1921 he became Hsü Shih-chang's Premier under the direct patronage of Chang Tso-lin and steered a course which brought him into direct conflict with Wu Pei-fu, who accused him of conspiracy with the Japanese designed to take the question of the rendition of Shantung out of the hands of the Washington conference, and finally brought on the war wherein Chang Tso-lin was defeated, in 1922, by Wu Pei-fu and driven beyond the Great Wall. Hsü Shih-chang was most unceremoniously thrown out of office by Wu Pei-fu because of policies for which Mr. Liang was reputed to have made him responsible. Liang Shih-yi therefore gained credit, up to that time, for

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IS LIANG SHIH-YI AGAIN DECLINING?

(Continued from Page 11.)

having been expunged from the official slate because of the Empress Dowager's intuition, for having brought about Yuan Shih-kai's downfall and death and for having steered Chang Tso-lin and Hsü Shih-chang to complete shipwreck.

An Unlucky Speculation

Two years ago, when a remark of Sir Francis Aglen's about the status of the "96-million" loan bonds was deliberately misinterpreted by the Chinese bankers to produce a "boom," Mr. Liang—in his capacity of Tsai Shen (God of Wealth), dictated to his friends and a whole group of banks with which he was connected, a heavy buying policy which loaded the entire "Chiaotung Clique" up with paper that dropped on the market with a sickening thud when it was understood that Sir Francis Aglen had remarked that "if he gave another loan Customs security, the '96-million' was next in line," but that

he was fairly definitely set against fathering any more loan services. Until a few months ago the "Chiao-tung" faction has been nursing its bruises; and then Mr. Liang once more emerged and stepped up to a position in three governments, instead of one, in which he immediately enjoyed unusual power and prestige. Officials in Canton, Nanking and Peking became almost simultaneously aware that the Chiao-tung influence was planted in their midst and was growing with mushroom rapidity and power.

The Customs Intrigue

Here it became apparent that the entire Customs question for all China had been put in Mr. Liang's hands, with the idea that he controlled policy in the other camps and could drive a bargain, with two or three forces behind him, that would reduce the foreigner to quiescence and increase everybody's revenues—just about the time that (as variously envisaged) Peking took Shanghai and Nanking took Peking. As the large and generous plans of the Chiao-tung faction began to be understood, malignant vapours began to exude from Nanking and suspicions began to be expressed here. Fengtien is simple-minded and straightforward and moves slowly, but when Mr. Liang's interim tariff scheme was propounded and duly submitted through his southern Chiao-tung agents to "his other government" and no endorsement was forthcoming, the kind of small and mean men, whom the Generalissimo mentioned unfavourably in his recent lecture to officialdom, began to buzz about town stirring up unpleasant recollections of the Empress Dowager, Yuan Shih-kai's downfall and death, Hsü Shih-chang's most undignified exodus from a long official career, Chang Tso-lin's own expensive and unheroic flight in 1922, and the abominable behaviour of "96-million" bonds on the market two years ago. It is said, *apropos* of nothing much, that when a crow settles on a house top and caws stridently it often happens that the house catches fire or the roof tree collapses under him, by virtue of the ill luck summoned, before the ominous bird can rescue himself.

The recently reported failure of banking negotiations in Tientsin, of which much has still to be learn-

ed at this writing, gives the soothsayers still further material for gossip—all of which has a rapidly erosive effect upon the Manchurian military mind—and the recent small eruption in the Customs College which has focussed so much attention upon Liang Shih-yi affords his enemies an opportunity to hint that, not content with manipulations leading to financial control in Canton, Nanking and Peking, the Chiao-tung folk have been catering to Feng Yu-hsiang's semi-red supporters here with a hope of insuring against every possible eventuality,

A Cause Celebre

The Customs College case, which has become a question of unusual importance in the sight of all foreigners here and is watched with mixed sentiments by a host of Chinese, has already been outlined in all its essentials by the writer in a telegraphic report. The College was originally subsidized by the Inspectorate-General of Customs with the idea of supplying to the service a class of specially qualified and educated Chinese members of the "indoor" staff. In addition to a very respectable general education, the students get in a four-years' course, special instruction in subjects suitable to their future work, such as banking, tariff, history, international law, and the like. The languages essential to Chinese Customs work on China's extended frontiers, such as English, French, Russian, German and Japanese, are also more efficiently taught than in most schools. Admission to the school has always been through a very severe competitive examination, discipline has been excellent and the product has been a superior—having the special needs of the Customs in view—as it was meant to be. All this until student recalcitrance and official encouragement of it began to be felt even in this detached institution a year or more ago.

Bolshevized Students

As everyone remembers, student "patriotism" ran absolutely amok in

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Peking during Feng Yu-hsiang's régime here when the Soviet agents had a free hand and had planted a "cell" in every class of every school in Peking. The Fengtien victory, in the spring of 1928, was followed by a programme of wholesale repression in all the Government schools; but in the detached Customs College, supposedly under semi-foreign control, but actually run by a Chinese appointee of the Shui Wu Ch'u, this appointee, a certain Dr. Ch'en Ch'in-hsien, once upon a time a Cabinet Minister, had unusual liberty to cater to the anti-foreign and pro-Pink tendencies of the students.

It was only after the documents seized in the Bolshevik Embassy in the spring of 1927 began to be available in translation to officialdom that educationalists who were known to have enjoyed friendly relations with Feng Yu-hsiang and to have forwarded his demoralizing student programme began to be systematically combed out. The enthusiasm of the valuable Dr. Ch'en Ch'in-hsien for Feng Yu-hsiang's methods and the semi-Bolshevik attitude of a number of the students were too well known for him to escape, so just as the autumn term opened last year, Dr. Ch'en was removed and a certain Mr. Chang, of the International Famine Relief Commission, was appointed to succeed him.

Mr. Chang knew what Fengtien wanted done with Bolshevized students and discipline was suddenly evolved from what the students call "self-direction", to the great relief of a number of Chinese and foreign teachers who had been heckled into a state of nervous jumpiness under the Dr. Ch'en administration. Things went more and more smoothly in

The college until, in March, immediately after Mr. Liang Shih-yi's assumption of control of the Shui Wu Ch'u (the Revenue Board that nominally controls the Customs and actually controls the College), it was suddenly announced that the former Dr. Ch'en was a relative of Liang Shih-yi's by marriage and would therefore be reinstated and whitewashed of all supposed connections with Feng and his Red mentors.

Mr. Price Sacrificed to Reds

The Bolshevized elements among the students set busily preparing a 1 issue of their school paper in which the most virulently anti-foreign articles and a welcome to their beloved Dr. Ch'en were published in what can only be described as diseased English; and almost immediately after this Dr. Ch'en's return, Mr. William Price was offered up by the re-established President of the College as a sacrifice to his enthusiastic student supporters and was simply "sacked", after 15 years' service, in the name of economy but actually because of an altercation which Professor Price had had a year before with an unruly class, when the deliberately offensive conduct of a Bolshevik cell in a certain class had forced him to leave the class room with the remark that while the majority were behaving as gentlemen it was impossible to go on with his lecture while some behaved like coolies.

Liang Shih-yi is, of course, held responsible for this fresh outcropping of what is generally described as the Feng Yu-hsiang influence, in spite of Dr. Ch'en's whitewashing; and it is being ominously remarked in police circles that it was only out of respect for what they thought was a predominating foreign influence that certain badly needed raids upon the school have been withheld—raids which they can get military authority to execute since it appears that the foreign Customs authorities have not enough authority to save a veteran professor from a vindictive radical group in the college. At any rate this has become a sufficiently conspicuous case to be widely quoted in Fengtien circles as still one more indictment against Liang Shih-yi and as further evidence that he has irretrievably "queered" himself.

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FINANCIAL STRINGENCY IN

MAR 16. PEKING. P.T.T.

RETRENCHMENT IN GOVERNMENT SERVICE LIKELY.

Peking, March 14.

The feature of the Peking Government is the all-round shortage of funds and consequently, even the employees of the Ministry of Finance have not been paid for three months, not to mention other poverty-stricken departments. On account of this, the Dictator yesterday issued a mandate instructing Premier Pan Fu to call a special administrative conference for the discussion of the financial situation with a view to devising ways and means to further reduce the expenses of the various Government Ministries so as to make both ends meet. The Dictator has ordered Pan Fu to reduce the entire administrative expenditure of the Peking Government to the amount of \$300,000 per month while heretofore, it was \$600,000 monthly. Pan Fu, therefore, convened a special conference of Ministers and vice-Ministers of the various Ministries this morning at the Cabinet office and it was then decided to make further reductions in their monthly expenditures in accordance with the wishes of the Generalissimo. As this means further dismissal of government officials and employees by the various Ministries, there is now great excitement in Peking officialdom. Everyone is afraid of losing his rice bowl at the present critical time when employment is so hard to find in every walk of life in North China. As an illustration of the financial stringency, General Chang Hsueh-liang has ordered the immediate abolition of the propaganda department of the Fengtien Army.—A.N.A.

目 要

張作霖
潘復
北京
政府
裁減
經費
至
三
十
萬
元
每月

ARREST IN A PREACHER'S HOUSE.

PISTOL AND HANDBILLS
FOUND.
APR 18 1928 P.T.T.
STORY REGARDING YEN-
CHING STUDENTS FALSE.

Peking, April 17.

That 42 students were arrested after a search of the Yenching University dormitories early last Sunday morning, as printed in a local paper this morning is false, declared one of the responsible heads of Yenching. Contrary to the alarming report no students were arrested, nor did any detectives appear on the Yenching campus.

It is learned from reliable sources that a man was arrested by detectives in Haitien, a village near Yenching, last week end, and the story goes like this:

Sometime ago Pastor Chang of a church in Haitien received two friends into his residence in the village. One of Pastor Chang's visitors was Mr. Tang Chen-huang, and the other was Tang's friend, Mr. Tang was formerly a Yenching student, but he left school long ago when he was in the junior year. Pastor Chang is, besides his preaching, studying in the school of religion at Yenching.

Pastor Chang's friends were staying with him up to last week, when one of them was taken by detectives. Last Friday evening both Mr. Tang and his friend were taking a walk in the village. Finding that some plain clothed detectives were after them they began to take to their heels. One succeeded in getting away, but one was taken by the pursuers. Whether the prisoner is Mr. Tang or his friend cannot be ascertained.

After the arrest the detectives took their prisoner back to Pastor Chang's house where they made a thorough search till the small hours. They tore down the wall paper and the ceiling of the house, and smashed the floor. As a result they found a pistol and bundles of handbills of a radical nature.

The detectives went to the police station of the west suburb with their prisoner early on Saturday morning. As the whole village know that Pastor Chang is of an up-right character the detectives left him in his house.—Kuo Wen.

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逮捕之經過及
發現之事實

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CONFERENCE OF POLICE OFFICERS.

SPECIAL PROTECTION TO
JAPANESE IN PEKING.
MAY 28 1928—P.T.T.
OFFENDERS TO BE SEVERE-
LY PUNISHED.

Peking, May 26.

General Chen Hsin-yah, Chief of Police, called a conference of police officers at his yamen on Friday afternoon when he impressed on them the necessity of rendering special protection to Japanese life and property in Peking.

General Chen said that detectives in plain clothes should be posted in the vicinity of residences and shops of Japanese residents, and that if any one dares to molest Japanese he should be promptly arrested and brought to trial.

He further stated that although the Tainan affair has not yet been settled, relations between China and Japan are still friendly. If any untoward incident should happen further complications would arise.

General Chen also sounded a warning to would be rumour-mongers, declaring that they should be severely punished when arrested. —Kuo Wen.

Peking, May 26.

The Waichiaopu advised the Ministry of the Interior and the Metropolitan Headquarters on Friday to accord special protection to the official residences of members of the Japanese Legation situated outside the Legation Quarter and the Japanese shops and their property as well as the Dojin Hospital in Tung Tan San Tiao Hutung. This was necessitated by repeated communications from the Japanese Legation to the effect that Japanese nationals in the capital might find it necessary within a few days to move into the Legation Quarter in view of the proximity of disturbance to the

Peking and Tientsin districts.

During the past few days there have been many indications to show that the Japanese community in Peking is considerably worried over the situation in North China. Practically the families of all prominent Japanese leaders in Peking have left Peking, while defence works are being erected around the former Austrian legation and its glaxis. It is expected that the declaration of the Chinese government in response to Mr. Yoshizawa's Memorandum will have a reassuring effect on the Japanese residents. On the other hand, there does not seem to be any sign of nervousness at all among the Europeans and Americans in the capital. —Kuo Wen.

目 要

此處警察局長
於星期五下午
召集警察會議
強調對日本
人生命財產
之保護手段

NEW LUXURY TAX.

PTT
ITS WIDE SCOPE.
NOV 16 1927

Peking, Nov. 15.

According to the proclamation issued by the Ministry of Finance in connexion with the new luxury tax which it is proposed to levy to provide urgent military funds the following goods are detailed as luxuries and special commodities:

gold ornaments, fine weavings, relics and antiques, fine skin goods, feathers, leather, tools, clocks and watches, toys, toilet requisites, wooden furniture, sugar, tea, kerosene, gasoline, lubricating oil, paper, tin, dyes, fine chinaware and medicine.

Reuter.

Peking, Nov. 15.

According to the *Shun Tien Shih Pao*, which quotes official circles as its authority, the luxury tax will be applied to foreign and native products alike in order to show that China and the Powers have a similar stake in the extermination of the Red evil in China.

The official notification to the General Chamber of Commerce from the Ministry of Finance says that the luxury tax ranges from 5 to 10 per cent. and that while what the merchants give is very little the cause of anti-Communism will be benefited to a great extent. The Ministry further says that the government decided on the tax when it felt that without adequate funds for the anti-Communist campaign the local situation would be endangered. It then refers to the fact that in the West when a War Loan is issued every patriotic merchant vies with the other in subscribing to the loan. After declaring that the people in the South are subject to much heavier taxation than those in the North, the letter calls upon all the Peking merchants to pay the tax without complaint.—*Kuo Wen*.

目 要

北平政府奢侈税

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✓ PEKING LUXURY TAXES.

JAN - 7 1928 P.T.T.
Peking, Jan. 6.

The revised list of luxuries was brought up for discussion at another meeting of the General Chamber of Commerce on Thursday afternoon. After a lengthy deliberation it was decided to request the government to postpone the tax indefinitely in view of the continued trade depression in Peking.

Mr. Wang Wen-tien, Chairman of the Chamber and Vice-Chairman of the National Federation of Chambers of Commerce, has tendered his resignation from the latter post.—*Kuo Wen.*

目 要

北京奢侈税

Tientsin. Tuesday, Mar. 6, 1928

EXTORTION IN
PEKING. P.T.T.

WE have always assumed that the extortion practised in Tientsin and throughout Chihli, by the Tupan's subordinates, was applied without the knowledge or approval of the Tayuanshuai. And there were substantial grounds for the belief. For, in several instances, the methods adopted for raising funds were directly opposed to the clear instructions of the Peking Government. It was, for example, definitely enjoined by Peking that the new 6½ per cent tobacco tax, was not to be enforced in the Treaty Ports. But Peking, itself, has now come under the blight of the extortioner, and it can hardly be supposed that Marshal Chang Tso-lin remains in ignorance of what is occurring under his very nose. For some time past a project has been under consideration for the taxation of all so-called "luxuries" in Peking. Within this category have been placed almost every article and commodity in general use. The harassed merchants of the Capital have so stoutly resisted this new impost that its levy has been postponed from month to month, but now, apparently, a serious attempt is being made to enforce it. Large quantities of stamps, which are supposed to be affixed to the "luxuries", have been printed, and issued for use by the retail merchants. But the latter have returned the stamps to the Tax Bureau, announcing that they have received no instructions to pay, from the General Chamber of Commerce, and it would appear that any attempt to collect the tax forcibly may result in serious rioting. The

Peking merchants have our sympathy in their resistance to this excessive, and illegal, levy, and it is to be hoped that they will continue to oppose it until the project is abandoned.

But this is not the only new form of extortion to be attempted in Peking. At the end of last week the Police suddenly appeared at the offices of the agent of a well-known American motor-car, and demanded that its books be produced for inspection, asserting that they had received instructions to collect the equivalent of ten per cent. on the agency's gross annual turnover. The American Manager of the branch happened to be absent, and his Chinese staff could not or would not hand over the books without his authority. But it appears that this is part of a systematic attempt to levy a new tax—called a "police surtax"—at the instigation of General Chen Hsin-yah, Chief of the Metropolitan Police. A Chinese News Agency states that for the present this surtax is to be levied only on the monthly takings of theatres, motion picture houses, garages, motor-car companies, livery stables, and places of amusement, but that it is intended ultimately to extend it to all insurance companies, stock-exchanges, etc.

It is, of course, quite unusual in any civilized country for a Police Chief to be given authority to levy taxes at his own sweet will, and it is to be hoped that this practice will not, now be generally adopted. Ostensibly, of course, the idea is to raise funds for the upkeep of the Peking Police, whose pay ought to be a charge upon the ordinary city rates. The latter, we suppose are misappropriated for more urgent, military, purposes. Hence General Chen Hsin-yah has to forage for himself. But it would be difficult

目 要

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to imagine any more crazy system of raising money than this. It may be doubted whether there is a single business in Peking, today, that could continue to operate if ten per cent. of its gross takings were appropriated by the Police at the end of each month. Certainly the ordinary motor-car agent, garage, and insurance agent, would have to shut down if this outrageous levy were enforced. In these hard times a concern that showed a clear profit equivalent to ten per cent. of its gross turnover, would be in an extraordinarily favourable position. It is not usual for most Companies to publish their working accounts, but we may take a hypothetical example based upon a case within our own knowledge, of a concern, with a Capital of Tls. 50,000, which, in 1926, did a gross turnover of Tls. 150,000. The nett profit which appeared in the Balance Sheet was Tls. 8,500. If this concern had been liable to taxation on the basis fixed by the enterprising Peking Police Chief, it would have had to pay Tls. 15,000 in "Police Surtax" and shown a loss for the year of Tls. 6,500!

It must be assumed until we have evidence to the contrary, that the Peking Legations will soon acquaint General Chen Hsin-yah with the fact that the systematic looting of their nationals, under the pretext of raising a "police surtax," will not be tolerated, and that he and his underlings will be given to understand in the plainest of language that not only will no books be produced, but no kind of tax based upon annual turnover will be tolerated. But unless the Chinese firms and shops put up a successful resistance to this new form of extortion, ruin will stare them in the face. It really seems when taxation is so arbitrarily and crazily imposed, and with such utter disregard of the public weal, as if a band of extortioners in Chihli and Peking are busily at work, feathering their nests regardless of the effects upon trade and industry, in anticipation of a hurried flight, in the near future. Only men whose knowledge of economics is on a level with that of a rickshaw coolie, can imagine that trade can long survive the systematic extortion to which it is now being subjected at the whim of the militarist, the policeman, and the Minister of Finance.

**MR. YEN & TIENTSIN
BANKERS. P.T.T.**

COUNTING CHICKENS BEFORE THEY ARE HATCHED.

**WANTS LOAN ON NEW
LUXURY TAX.**

Peking, March 9.

According to the vernacular press Mr. Yen Tze-pu gave a reception, at his house in Tientsin, on March 7 to the leading bankers of that city. Mr. Yen explained that the Government was desirous of raising a loan from the leading banks of Tientsin, to be secured on the revenue derived from the new luxury tax.

It is reported that the bankers gave no assurance that this could be done and informed the Minister that it would be necessary to consult with the Banking association, before a reply could be given.
—*Reuter.*

目

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天津銀行家
對於政府
欲向銀行
借款以爲
新稅之保
證一事之
表示

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