

**From the holdings of the Department of Special Collections , Princeton University Library,
Princeton, NJ**

These documents are either in the public domain, or can only be used for educational and research purposes (Fair use) as per U.S. Copyright law (text below). By accessing this file, all users agree that their use falls in the public domain or within fair use as defined by the copyright law. We do not charge any permission or usage fees for the publication of images of material in our collections, including those provided by Princeton University Library, via our website, catalog, or directly from staff. For more information regarding copyright, credit, and citation please review the information on the Copyright, Credit and Citation Guidelines page of our website.

<https://library.princeton.edu/special-collections/policies/copyright-credit-and-citation-guidelines>. If you have any questions, including how to order higher-quality images from the collection, contact Special Collections Public Services via our Ask Us! Form. <https://library.princeton.edu/special-collections/ask-us>

Doctoral Dissertations, 2011-2026

East Asian Studies

2023

BUSINESS MAGNATES, PUBLIC PHILANTHROPISTS, AND ART CONNOISSEURS : SUZHOU GENTRY AND THE NATIONALIZATION OF LIJIN IN QING CHINA

Yang, Shengyu

Princeton, NJ : Princeton University

<http://arks.princeton.edu/ark:/88435/dsp01mg74qq37v>

U.S. Copyright law: The copyright law of the United States (Title 17, §108, United States Code) governs the making of photocopies or other reproductions of copyrighted material. Under certain conditions specified in the law, libraries and archives are authorized to furnish a photocopy or other reproduction. One of these specified conditions is that the photocopy or reproduction is not to be used for any purpose other than private study, scholarship, or research. If a user makes a request for, or later uses, a photocopy or reproduction for purposes in excess of fair use that user may be liable for copyright infringement. This institution reserves the right to refuse to accept a copying order if, in its judgment, fulfillment of the order would involve a violation of copyright law. <https://www.copyright.gov/title17/title17.pdf>

BUSINESS MAGNATES, PUBLIC PHILANTHROPISTS,
AND ART CONNOISSEURS:
SUZHOU GENTRY AND THE NATIONALIZATION OF *LIJIN*
IN
QING CHINA

Shengyu Yang

A DISSERTATION
PRESENTED TO THE FACULTY
OF PRINCETON UNIVERSITY
IN CANDIDACY FOR THE DEGREE
OF DOCTOR OF PHILOSOPHY

RECOMMENDED FOR ACCEPTANCE BY
THE DEPARTMENT OF
EAST ASIAN STUDIES

Adviser: He Bian

May 2023

©Copyright by Shengyu Yang, 2023. All rights reserved.

Abstract

This dissertation bridges the gap of modern Chinese history divided by the Taiping wars. The first three chapters cover the consolidation of commercial taxes and charitable organizations by the central state, which culminated in the reinvention of the lijin merchant funds for public finance in the 1850s. The middle chapter on upper-gentry activism during the Taiping wars details how elites altered national policies in diplomacy as well as military deployment. From Shanghai, upper-gentry elites persuaded the central state to request foreign powers to intervene in the Chinese civil war. Elites also lured the Hunan army commanded by Li Hongzhang to Shanghai with lijin revenue. The final two chapters document how upper-gentry elites drew from both recent experiences and long-established practices to achieve the gentrification of lijin by perpetuating war-time contingencies for the long-term successes of their families. By formalizing lijin as a replacement of land tax in the post-war reconstruction period, upper-gentry elites shifted the fiscal burden from landowners to everyday consumers.

At the core of this dissertation is a prosopography on a group of upper-gentry elites associated with Suzhou. Having earned the official status with exam degrees and/or office purchase, their experience as refugees in Shanghai during the Taiping wars enabled new plans for the future: some left officialdom and became indulged in collecting art; some continued to work for the public sector and benefited from social networks forged during the war; some built new business empires and expanded them to charitable organizations; some got lost in the economic downturn after the war and had to live on borrowing.

By joining individual experiences with long-term structural changes, this study revises prevalent conclusions on post-Taiping China as either in devolution or restoration. Challenges from the Taiping rebels and foreign imperialists in the new era were simultaneously opportunities for the elites and the state to bound more firmly. This trusting and interdependent

relationship between the emperor and his ministers in and out of office, I argue, is the crucial condition to understand Qing history, which also hints why everything seemed different in the twentieth century.

Acknowledgement

This dissertation has benefited from the support of many teachers, friends, and institutions, to which this short acknowledgement would never do justice. I particularly want to thank the Department of East Asian Studies at Princeton for supporting me financially through various funds and travel grants, without which I would not have the peace of mind to cultivate learning.

Benjamin Elman was the most supportive adviser a doctoral student could have asked for. Unfortunately, he had to step away from this project. He Bian guided this dissertation from its prospectus defense and stepped in as the adviser. Janet Chen helped me avoid getting lost in obscure historical details as much as possible. Had it not been for the three of them, this study will never come into fruition.

Cheng-hua Wang, Harold James, Paize Keulemens, Susan Naquin, and Willard Peterson at Princeton have all read and commented on part or the whole of this dissertation. Angela Leung, Bryna Goodman, Christopher Gennari, Daniel Burton-Rose, David Faure, Elisabeth Kaske, Hilde de Weerd, Jan Kiely, John Lagerwey, Katherine Alexander, Loretta Kim, Maura Dykstra, and Yuhua Wang have all kindly met with me in person or online to discuss my scholarship. I am thankful for their interest and collegial support.

Lawrence Zhang and Steve Miles from HKUST have read and commented on chapters of this dissertation at various stages. They also invited me to present a paper at our AAS2021 panel. Different chapters were also presented at Brandeis University, Dickinson College, Elizabethtown College, Fudan University, Soka University of America, and University of Pennsylvania. I would like to thank my co-panelists, commentators, and audiences for their questions and curiosity.

My same-year writing group cohorts at Princeton, i.e., John Alekna, Megan Gilbert, Sooji Han, and Ziyao Ma, cheered each other up through numerous summers and winters. I enjoy

their company and wish them all the best.

The librarians of the rare book section in Dalian, Suzhou, and Shanghai kindly adjusted their schedules to accommodate my visits so that I could make the most use of their resources. Mr. He Wenbin at the association for Gu family studies has supplied me with every newest batch of primary sources and collection catalogues published in Suzhou. He even shared with me many backstage stories about how some collections came into the possession of local archives, library, and museum. My informants, Ms. Huang and Mr. Jin from Suzhou, generously hosted my stay and shared with me the stories of their ancestors. I appreciate their help and hospitality.

I also wish to thank the library of the Chinese University of Hong Kong for allowing me to include part of my M. Phil thesis, without which this dissertation will be incomplete.

Lastly, my wife Xiaoxiao has listened to my tedious reasoning and sort my ideas out for a thousand times. Our son Yulong, born in the beginning of Covid-19, has brought me a new normality of lovely distractions. It is to both of them that this dissertation is dedicated.

S. Y.

Table of Contents

Abstract.....	3
Acknowledgement	5
Table of Contents.....	7
Introduction.....	9
The Ideas of Lijin.....	12
Gentry Advocates of Lijin	20
A Few Members of the Suzhou Gentlemen's Club	22
Studies on Gentry and Local Elites.....	26
Decline, Restoration, and/or Devolution	32
Chapter Designs	38
Chapter 1, Coming to Terms with the Local Market: Fiscal Recentralization and Local Responses before Lijin.....	42
Introduction.....	42
The Conditional Imposition of the Settling Tax	43
Recognizing State Deficiencies and Local Realities: The Merchant Tax.....	47
Recentralizing Control over the Brokered Market: The Broker's License.....	57
Recentralizing Control over the Non-Brokered Market: The Miscellaneous Taxes	62
Local Reactions: Government Commissions and Same-Trade Organizations	70
Response from Same-Trade Organizations	75
Chapter 2, The State Advances, The Gentry Retreats? Charity Halls, Elites, and the Qing State in Jiangsu	81
Introduction.....	81
The Charity Hall for Infants.....	84
Gentry Foundations, 1676-1736	86
The Reluctant State, 1676-1736.....	93
Gentry Directed, Government Supervised Public Charity, 1736-1837	99
Government Organized Charity, 1837-1860.....	104
Chapter 3, Levies without Rewards? The Convergence of Gentry Elites, Merchant Organizations, and the Qing State	107
Introduction	
Lijin and Doing Good	108
The Great Convergence: Same-trade Organizations, Charitable Organizations, and Business in Shanghai	116
Lei Yixian's self-contradicting Reinvention.....	122
Reinterpreting Lijin as a Contribution in Shanghai	127
a. Reinvented Lijin: Beans Trade and Maritime Ships	131
b. Generic Lijin: Urban Shops, Suburban Shops, and Miscellaneous	139
c. New Lijin: Tea/Silk and Foreign Goods (Opium)	140
A Tale of Two Lijins.....	147
Chapter 4, Experimenting with Lijin and Saving the Empire: Suzhou Gentry and the Resurgence of the Taiping War (1860-1865)	151
Introduction	151
Hostile Allies: Foreign Intervention in the Civil War	153
Change of Course in the Tongzhi Reign.....	162
Dawn of a New Age: Inviting Li Hongzhang and the Hunan Army	172
Chapter 5, Rewards of Loyalty: Reducing Grain Taxes and Gentrifying Lijin in the Reconstruction	185

Introduction.....	185
Reduction of Tribute Grain Quota	189
The Reduction of Surcharge	198
Bridging the Civil War and the Reconstruction: The Refugee Protection Bureau, 1860-1863.....	205
What to Replace the Land Tax? Lijin and the Post-Taiping Reconstruction	210
Chapter 6, The Art of Business and the Business of Art: Gu Wenbin's Art Dealing Empire in Late Qing China.....	222
Introduction.....	222
Returning to Officialdom.....	223
Part-time Art Dealer.....	225
Regional Taste and National Market	232
Social Functions of Art	236
A Few Paintings.....	238
a) Ten Thousand Li of the Yangzi, Shen Zhou, Ming dynasty, hand scroll on paper	238
b) Rivers and Mountains, Wang Fu, Ming Dynasty long hand scroll, ink on paper	240
c) Ten Magnificent Landscapes, Wang Hui, Qing Dynasty, album of 10 leaves, ink on paper.....	241
From Family to Lineage.....	247
Conclusion	251
Bibliography	261
Reference works.....	261
Local Gazetteers.....	261
Primary and Secondary Resources.....	264

Introduction

The outbreak of the Taiping civil war¹ in 1850 marked the commencement of conflicts that challenged the foundations of China and then led to a series of revolutionary changes that endured for decades into the republican era. Before the civil war ended, the contested processes of nation-building began. Agriculture collapsed and struggled to recuperate due to mass destruction to population and property. Handicraft manufacturing foundered in face of industrial imports, then began to revive with early industrialization. Business owners faced all kinds of new levies and responded by gaining more representation. Officials thought twice about serving the state and began to diversify their career options. An imperial system that was designed to absorb tensions by promising social mobility gave way to a national polity in which diverse Chinese struggled, and at times fought, to determine who would control the state and participate in national, regional, and local politics. Many elites saw the civil war and the following reconstruction era as a time to renegotiate their relationship with the state. And beginning with the outbreak of the war in 1850, merchant and upper gentry families forced radical transformations in state institutions and elite identity in Jiangnan --- a fertile delta that met the Pacific Ocean at the treaty port of Shanghai --- which had been the engine of commercial/industrial development in late imperial China.

The interpretation just given --- China achieved significant and enduring changes in the second half of the 19th century --- challenges an entrenched version of Chinese history: that for all their efforts, the post-war reconstruction constituted an attempt that failed to modernize China. Instead, it marked a watershed of decline. For example, Mary Wright regarded the

¹ Tobie Meyer-Fong renamed the mid-19th century war between the Great Qing empire and the Taiping Heavenly Kingdom a “civil war” to “refocus attention on damage and destruction” rather than siding with either party in the war. Tobie Meyer-Fong, *What Remains: Coming to Terms with Civil War in 19th Century China* (Stanford: Stanford University Press, 2013), 10-11. Though agents studied by this dissertation are overwhelmingly on the government side, I still chose to adopt Meyer-Fong’s renaming to convey my condolences to the sufferings of the ordinary people.

Tongzhi restoration as the last stand of Confucianism by the Qing state, which rebuilt agriculture and the civil service examination system to respond to Western impact of a new age.² However, after a brief period of “Co-operative policy”, Western powers reverted back to their previous hostility following the Tianjin massacre, which choked the restoration to its end.³ Since Wright, scholars, with historical hindsight, traditionally argued that the inadequacies of the Tongzhi Restoration led to the collapse of the imperial system in China. In other words, the Tongzhi Restoration was “too little, too late” to save China from western and Japanese imperialism; Significant transformations only happened after the national revolution of 1911.⁴

In accord with this vision, only in the twentieth century did the state initiate substantial reforms to redeem itself. By then, having lost access to the emperor and national politics, old gentry elites turned inward to exploit peasants, sowing the seeds of future revolutions. Only after 1911 did a self-proclaimed revolutionary state take power, with the new intelligentsia replacing the gentry as an essential political base. If China’s modernizing tradition began in 1850, it was a tradition that was defeated and denied until the revolution of 1911 or even 1949.

This dissertation argues for a different interpretation. At least in the Jiangnan region, it was the responses stimulated by challenges of the civil war that initiated enduring political and social transformations. To raise revenue for the civil war, provincial and national governments incorporated *lijin* 釐金--- an established practice of fund-raising in same-trade organizations (*tongye gonghui*, 同業公會)⁵ --- as a special wartime levy. In doing so, the state not only revolutionized public finance, but also welcomed merchants into the bureaucracy via special office purchases arrangements, brewing a hybrid identity in its political elites. In the following

² Mary Wright, *The Last Stand of Chinese Conservatism: The T'ung-Chih Restoration, 1862-1874*, 2-5.

³ Ibid, Chapter 3, 295-299.

⁴ Apparently, this view is still prevalent today. See, for example, Klaus Mühlhahn, *Making China Modern* (Harvard: Belknap Press, 2019), 153-202.

⁵ Same-trade organizations included those of merchants, laborers, and crafters. Sources on these organizations were preserved as stone steles and/or their rubbings. During the discussions on the issue of the buds of capitalism in Ming-Qing China, Mainland Chinese historians compared same-trade organizations with western guilds to explore whether they had the potential to a path toward capitalism. See, for example, Nanjing daxue lishi xi Ming-Qing shi yanjiu shi edited, *Ming Qing zibenzhu yi mengya yanjiu lunwen ji* (Shanghai: Renmin chubanshe, 1981).

reconstruction (1860s-1900) period,⁶ upper gentry activism successfully persuaded the state to reduce the dysfunctional land tax, and then perpetuate lijin as a replacement for lost income as well as reconstruction expenses. This gentrification of lijin gave merchant and/or gentry directors of charitable organizations and reconstruction bureaus an opportunity to continue raising lijin for public services as well as private profit, which they reinvested into a myriad of businesses and/or collectables to secure their elite status. The feedback loop above, I argue, marked a turning point that started to transform the pillar of the Chinese economy from agriculture into commerce/industry, a process sustained long into the Republican era. The result is a new understanding of China from 1850 to 1900 that emphasizes elite power and contested transformations. In state reconstruction, elite diversification, and socio-economic change, the conflictive nineteenth-century decades of civil war, reconstruction, and nation-building appear at least as revolutionary as the self-consciously revolutionary era of 1911-1949.

This dissertation focuses on the reinvention of lijin for public finance and its impact on the state, elite, as well as state-elite relations in Jiangsu during and after the Taiping civil war. I begin here by addressing some of the major historiographical and theoretical issues that this study engages. First, by examining the evolution of lijin in the 19th century, I readdress the importance of understanding Chinese institutions on their own terms in the field of modern Chinese history. I explore alternative ways of conceptualizing government revenue in modern China within the context of established practices by same-trade organizations and growing fiscal need by the state for social services. Second, this dissertation engages with studies of the complex roles of gentry and/or elites in late imperial China. While many of them undoubtedly turned local, this study demonstrates that both big merchants and the upper gentry continued

⁶ The onset of the reconstruction (*shanhou* 善後) process varied depending on when the Qing forces regained control of a particular prefecture.

to engage in, and sometimes even influenced, national politics in order to safeguard their interests. Finally, as an in-depth examination of a group of upper gentry, this dissertation extends our understanding of the debates between restoration and devolution in the 19th century by investigating the experiences of elite lineages as they navigated the tumultuous events that rocked China and the world repeatedly from the 1850s onward.

The Ideas of Lijin

The first half of this dissertation (Chapter 1 to 3) studies the evolution of *lijin* out of state precedence as well as elite practices in Qing China, with an emphasis on the agency of big merchants and their same-trade organizations in Jiangsu. *Lijin* was the generic term⁷ adopted in 1899 by the Qing statutes (*huidian* 會典), an officially sanctioned compilation of Qing laws and regulations, for a myriad of emergency fiscal solutions that raised revenue for public finance by levying a specific portion or measure (usually percentage) at each commercial transaction in a specific trade.⁸ *Li* 釐 denotes its piecemeal nature, that is, a small percentage at each transaction, as in the phrase *haoli*,⁹ while *Jin* 金 is a neutral noun which means money or fund.¹⁰ When *jin* is replaced by other nouns, they usually specify the agency regarding the fund, such as tax by government (*lishui* 釐稅) and/or contribution by donors (*lijuan* 釐捐).

⁷ According to Ni Yuping's recent work, the specific naming of *lijin* since the 1850s had provincial variations. Guangxi, Guangdong, Gansu, Sichuan, Guizhou, and Henan named it "lijin;" Zhejiang, Anhui, Jiangxi, and Yunnan named it "yali;" Zhili and Jiangsu named it "lijuan." Ni Yuping, *Cong guojia caizheng dao caizheng guojia*, 175.

⁸ Da Qing huidian (1899), 18: 13b-14b. For the myriad of names adopted by different provinces that the statutes generalized as *lijin*, see its illustrations Da Qing huidian shili (1899), juan 241. It should be noted the illustrations contradicted the statutes. Both listed *lijin* separately from tax (*fu*), *corvée* labor (*yi*), and miscellaneous taxes (*za fu*), but the illustrations changed the naming from *lijin* to *lishui*.

⁹ Entry 3, Hanyu da cidian (1992), 6: 1009; Entry 10, Hanyu da cidian (1992), 10: 420. The character "li" in traditional Chinese commercial practices usually denotes the idea of one thousandth, but it is not how I interpret "li" in *lijin*. For a traditional reading of the character "li", see He Lie, *Lijin zhidu xin tan*, 3-6. The idea of a one thousandth commercial fund-raising practice was why historians like Zhou Yumin alleged that the *lijin* levy at 1% was much higher than the conventional 0.1% merchant fund, pointing the former to a different tradition that advocated for a 1% tax on merchants to rescue the public finance of the Qing state since the opium war (1839-1842). See Zhou Yumin, "Guanyu Qing dai lijin chuanshi de kaoding," 94-95. Xu Yi found that some same-trade organizations in Jiangsu also deployed a 1% rate for their merchant fund before 1850. Xu Yi, *Jiangsu lijin zhidu yanjiu*, 1853-1911, 27-28.

¹⁰ Entry 16, Hanyu da cidian (1992), 11: 1137.

Actual usages of the myriad names of lijin were certainly not as clearly defined as above, particularly during the formation years of this new fiscal tool for public finance. For instance, in 1859, the governor-general of Shaanxi and Gansu blended lijin, tax (*lishui*), and contributions (*juan* 捐) in a single memorial title “On the subject of requesting imperial approval to implement the policies of extracting **contributions** from the lijin **tax** on hookah tobacco and planning to extract lijin from native opium in Gansu Province.”¹¹ Such lack of clarity reflected lijin’s ambiguous status in Qing’s statutory fiscal system, and posed a great challenge for historians, who need to decide how causal they should read any words in primary sources.

The promulgation of lijin for public finance was one of the most important fiscal innovations in the Qing dynasty (1644-1911). This new fiscal resource was authorized for emergency use to sustain Qing troops, including militia, mobilized by imperial-commissioned commanders as well as grassroot loyalists during the Taiping civil war. In the aftermath of the war, lijin was perpetuated to fund reconstruction/restoration projects such as rebuilding public schools/Confucian temples, and remained a crucial source for funding modernizing/westernizing reforms in the self-strengthening movement as well as repaying war indemnities.

In spite of its importance in late Qing public finance, lijin has long been understudied and underappreciated. Most historians, in China and abroad, have depicted lijin as a tax.¹² This is problematic in several ways. To begin with, the Qing central state remained ambiguous on the

¹¹ National Palace Museum Digital Library of Qing Archives (Heron NPMDLQA), No. 406010968. 奏為甘肅省籌辦抽捐水菸釐稅及續議抽收土菸釐金。仰祈聖鑒事。 I highlighted the words in bold for emphasis. For a description of both commodities as local produce, see Chongxiu Gaolan Xian zhi, 11: 57a.

¹² See, for example, Beal, *The Origin of Lijin*, 25-28; Yeh-chien Wang, *Land Tax in Imperial China, 1750-1911*, 9-12. He Lie, *Lijin zhidu xin tan*, 105; Zhou Yumin, *Wan Qing caizheng yu shehui bianqian*, 166; Susan Mann, *Local Merchants and the Chinese Bureaucracy*, 95-97; Chen Feng, *Qing dai caizheng zhengce yu huobi zhengce yanjiu*, 391-398; Elisabeth Kaske and May-Li Lin, “Public Finance,” 249-250.

status of lijin and never recognized it as a tax.¹³ The central state always emphasized its reluctance to impose this necessary evil, stating repeatedly that it would be terminated as soon as the situation improved. In 1899, nearly 50 years after lijin was first levied for public finance, the Qing statutes still did not include lijin under its three categories of tax income: tax (*fu* 賦), *corvée* labor (*yi* 役), and other miscellaneous taxes (*za fu* 雜賦). In fact, the statutes marginalized lijin by placing it at the very end of a whole volume (*juan* 卷) on government finance, following the above tax section.¹⁴

Secondly, categorizing lijin as a commercial tax, a local/provincial octroi, and/or a transit tax washed away the revolutions in China's modernization when traditional central-local relations and fiscal categories struggled to correlate to western ones. The inapplicability of western categories furthered the sense of unfairness and illegitimacy of lijin among westerners concerned about China, and this problem was deeply embedded in primary sources, particularly those in which the Maritime Customs Service (MCS) had publishing and/or advisory roles. Working primarily in English, the MCS, in its 1869 public report¹⁵ on trade volumes, printed a special edition on *Returns of the Native Charges*, in which the MCS uncritically assigned the status of "tax" to lijin.¹⁶ MCS commissioners repeatedly criticized lijin as a "intolerable" burden on trade and an inefficient way to raise revenue, compared with "the experience of foreign countries."¹⁷ Thanks to its status as an agency of the Qing government, the MCS' depiction exerted determining influence on how contemporary Westerners as well as early 20th

¹³ Part of the ambiguity could be attributed to Qing's lack of control over the rates of its import tariff and export duties. As long as the Qing did not recognize lijin as a tax, particularly, a transit due, levying it would not breach Rule 7. Transit Dues of Tariff Rules appended to the Treaty of Tientsin (1858) with the UK. For the treaty in Chinese and English, see *Treaties, Conventions, ETC., between China and Foreign States*, 177-183.

¹⁴ *Da Qing huidian* (1899), juan 18.

¹⁵ Not all publications of the MCS were sold to the public. Only three out of seven series, that is, statistical, special, and miscellaneous series, could be purchased through a few bookstores. *Zhongguo jiu haiguan neibu chubanshu shiyong shouce*, 5-6.

¹⁶ *Returns on the Native Charges* (Shanghai: The Customs Press, 1869). Additionally, in another publication that covered the same period for internal use, the MCS named lijin in many ways, including, inter alia, defense tax, war tax, native charges/duties, inland charges/duties, and miscellaneous charges/duties. The Inspector General of Customs, *Reports on the Commissioners of Customs on Questions Connected with Tariff Revision, 1865-1872* (Shanghai: The Customs Press, [1872]) 25, 64.

¹⁷ *Reports on the Commissioners of Customs on Questions Connected with Tariff Revision*, 48, 65.

century scholars understood lijn.¹⁸

As a result, Westerns in the 1860s assumed lijn must have been included when they paid transit dues (*zi kou shui* 子口稅) under tariff rules appended to the Treaty of Tianjin, and thus could not accept any additional levies. For instance, the position of the British government was “no levy of taxes whatever may be permitted, whether upon foreign goods or Chinese produce forming a part of foreign export trade, within a radius of 30 *li* (10 miles) from the custom-house at each port opened by treaty.”¹⁹ The Qing government, however, did not regard lijn as a tax, and insisted that foreign merchants who went inland to procure native products needed to “pay merchant taxes at (native) custom-houses and lijn levies at lijn stations along the route.”²⁰ In the end, no agreement was reached regarding the collection of lijn on foreign trade until the 1880s.

Lastly, an oversimplified understanding of lijn as a tax easily made the wrong impression as if lijn was a universal tariff and/or value-added tax for all commercial activities alike, and thus overlooked the differences of same-trade organizations²¹ regarding their powers to negotiate with the state. This oversight was astounding, considering that merchant/laborer/crafter organizations had long been collecting their funds under the same name of lijn. So, were the lijn merchant fund and the lijn for public finance simply a naming coincidence, or is it the borrowing of a familiar concept to hide the true tax burden on merchants, or is it the annexation/nationalization of merchants’ property?

By bringing lijn back to its origin in same-trade organizations as well as on Chinese terms, this dissertation, on the other hand, attempts to analyze the social, political, and financial

¹⁸ For example, Luo Yudong followed the categorization of the MCS and differentiated lijn further into departure, transit, and terminal lijn. Luo Yudong, *Zhongguo lijn shi*, 55-57.

¹⁹ *Papers Relating to Foreign Affairs, Accompanying the Annual Message of the President to the Third Session of the Fortieth Congress*, 1868, China, Document 33, Inclosure A.

²⁰ NPMDLQA, No. 108000036, Page 57. 逢關納稅、遇卡抽釐。

²¹ Same-trade organizations (*tongye gonghui*) include those of merchants, laborers, and crafters. During the discussions on the issue of the buds of capitalism in Ming-Qing China, Mainland Chinese historians compared same-trade organizations with western guilds to explore whether they had the potential to a path toward capitalism. See, for example, Nanjing daxue lishi xi Ming-Qing shi yanjiu shi edited, *Ming Qing ziben zhuyi mengya yanjiu lunwen ji* (Shanghai: Renmin chubanshe, 1981).

history of lijin organically, and makes a contribution to the history of public finance in a non-western setting. I recognize both the long-term historical context of lijin as an established practice and short-term shifts because of new commercial opportunities as well as challenges created from the Opium war (1839-1842) to the Taiping war. Lifted from its burden as a tax, lijin as I study returns to contemporary contentions, negotiations, debates, and even international disputes regarding its position in the fiscal system of the Qing dynasty. I also explore important questions regarding lijin's reinvention for public finance as well as how to position lijin vis-à-vis other temporary emergency fiscal solutions, such as contributions (*juanshu* 捐輸).²² My aim is to look at lijin from a different angle to reveal the Chinese side of the story.

Luo Yudong's monumental 2-volume study on the concise history of lijin was a groundbreaking work on the subject since the 1930s and remains an important sourcebook. Unfortunately, Luo did not enjoy the same privilege to access Qing memorials and archives as we do today. So, his data reflected the flawed information received by the central government, which did not always have reliable local knowledge.²³ For example, Luo did not have any statistics regarding the collection of lijin in Jiangsu province, the place where the fiscal innovation happened, until 1869, when the province, Luo presumed, finally reported retrospectively to the central government in 1874.²⁴

²² For an excellent account on contributions from the 1850s to 70s, particularly how they were collected in one province to support the spending in another province, see Elisabeth Kaske, "Fund-Raising Wars: Office Selling and Interprovincial Finance in Nineteenth-Century China." *Harvard Journal of Asiatic Studies* 71, no. 1 (2011): 69–141. In addition to *juanshu* contributions, loans (*juanjie* 捐借) was another emergency fiscal tool in practice in the 1850s. Essentially, it was similar to *juanshu* contributions in terms of making lenders eligible for rewards, but the government promised to knight the donors or pay the money back. NPMDLQA, No. 406005399.

²³ For example, relying on data from the state coffers in Beijing, Luo Yudong's compilation of *juanshu* contributions severely underestimated the amount of contributions received by provincial officials, who remitted the money as military expenses to Qing forces since the 1850s, and thus stopped following the old auditing mechanisms. He Lie, *Lijin zhidu xin tan*, 130-135. For Luo's compilation and (mis)understanding of contributions as a waning revenue source, see Luo Yudong, *Zhongguo lijin shi*, 3-8. Part of the problem of flawed information was the difficulty to account war-time public finance, which Chen Feng traced to early Qing. Chen Feng, *Qing dai caizheng zhengce yu huobi zhengce yanjiu*, 490-500. For how the difficulty to account war-time public finance plagued the central government in early 19th century, see Yingcong Dai, *The White Lotus War: Rebellion and Suppression in Late Imperial China* (Seattle: Washington University Press, 2019), Chapter 7.

²⁴ Luo Yudong, *Zhongguo lijin shi*, 138-142.

With Luo Yudong's statistics, Japanese historian Kobayashi Kazumi in 1971 evaluated lijin from a Marxist perspective. He found lijin extremely burdensome for small to medium-sized merchants and the common people, while big merchants collaborated with foreign financial capitalism and used lijin as a tool to extract resources from China, dragging the country further into a semi-colonial status.²⁵

In her 1987 book *Local Merchants and the Chinese Bureaucracy*, Susan Mann contextualized Luo Yudong's statistics and Kobayashi's world order with anecdotes on how small to medium-sized merchants resisted, evaded, and rebelled against the burden of lijin.²⁶ She convincingly exposed that by levying lijin for revenue in the 19th century, the Qing state disrupted successful "liturgical" leadership by merchants between the state and the local markets in the 18th century. Mann recognized that lijin and contributions were administered by the same elites, and noted that contributions were rewarded with special privileges, but seeing lijin as a commercial tax, she did not question the relationship between the two at length.²⁷ Since her focus was on local merchants at local markets, Susan Mann did not elaborate on the differences when lijin was levied in the regional, national, and international markets,²⁸ where merchants enjoyed far more negotiating power vis-à-vis the central state, let alone its local functionaries.²⁹

If lijin truly had so many adverse effects as scholars discovered, why wasn't it abolished earlier? In his 1972 book, He Lie brilliantly explained that while lijin had detrimental effects on the development of Chinese businesses,³⁰ it funded as well as fostered provincial fiscal

²⁵ Kobayashi Kazumi, "Chūgoku hanshokuminchika no keizai katei to minshu no tatakai: rikin o megutte, 19 seiki kohan," 16-17.

²⁶ One exception when local merchant benefited from lijin was through the profits they made from tax-farming, which Susan Mann traced to the 20th century. Susan Mann, *Local Merchants and the Chinese Bureaucracy*, 155-162.

²⁷ Susan Mann, *Local Merchants and the Chinese Bureaucracy*, 110 and note 32.

²⁸ Citing Kobayashi Kazumi, Mann noted that the lijin rate between Suzhou and Shanghai was as high as 15-20%, compared with the provincial average of 2-5%. Mann contributed the different rates to progressive taxation and corruption. Susan Mann, *Local Merchants and the Chinese Bureaucracy*, 116.

²⁹ Mann's trans-local merchants relied on local guilds or brokerage networks to negotiate with lijin collectors. Susan Mann, *Local Merchants and the Chinese Bureaucracy*, 112. As we will see in this article, silk/tea merchants in Shanghai could even determine the lijin policy of the governor-general of Jiangsu, Jiangxi, and Anhui.

³⁰ He Lie, *Lijin zhidu xin tan*, 102-116.

independence, regionalism, and military strongmen.³¹ Therefore, even if the central government and the foreign powers could reach an agreement to abolish lijn and raise the rate of maritime customs to compensate for lost revenue, which never happened,³² vested interest in the provinces might still oppose the deal and impose a stalemate unless their losses were also compensated.

In 2011, boosted by more than 30 years of rapid economic development in Mainland China, Yang Huashan reappraised lijn as a Chinese innovation to accumulate capital inwardly for modernization. Unfortunately, lijn was inefficient and burdensome.³³ Yang Huashan also found a way, perhaps the only way, to break He Lie's stalemate. The abolition of lijn finally came in 1931 when Western powers returned the right of custom independence to the Nationalist central government, and the latter delegated the power to levy land tax to the provinces. Even then, the central government levied a new tax named the consolidated tax on commodities (*huowu tongshui* 貨物統稅)³⁴ --- in every sense the modern antonym of lijn.³⁵

Thanks to the availability of Qing memorials and archives, many scholars since the 1970s recognized and tried to revise the flaws embedded in Luo's statistics as well as narratives.³⁶ For example, with the help of Qing memorials, Zhou Yumin detailed the development and promotion of lijn by Lei Yixian (雷以誠 1795-1884, *jinsi* 1823) in Northern Jiangsu.³⁷ In a separate article, Zhou Yumin conducted a comprehensive reassessment of numerous lijn

³¹ He Lie, *Lijin zhidu xin tan*, Chapter 5. On this new kind of military strongmen and their ascendance since the Taiping civil war, see for example, Luo, Ergang. *Xiangjun bingzhi* (Military System of the Hunan Army). Beijing: Zhonghua Book Company, 1984; Liu, Wei. "Jiawu qian sishi nian jian dufu quanli de yanbian" (Changes in Provincial Governors' Power in 1855-1895). *Jindai shi yanjiu* 2 (1998): 59-78; Liu, Kwang-ching. "Wan Qing dufu quanli wenti shangque" (The Limits of Regional Power in the Late Ch'ing Period: A Reappraisal). *Tsing Hua xue bao* 10, no. 2 (1974): 176-223.

³² Though UK, USA, Japan, and Portugal signed this treaty, the most favored nation clause meant that they were not bound by the new rate as long as any single country refused the raise. He Lie, *Lijin zhidu xin tan*, 203-221.

³³ Yang Huashan, *Wan Qing lijn yu Zhongguo zaoqi xiandaihua jianshe*, 69-86, 106-113, 209-213.

³⁴ Yang Huashan, *Wan Qing lijn yu Zhongguo zaoqi xiandaihua jianshe*, 222-224. Susan Mann wrote that the abolition of lijn was a part of futile fiscal separation of power between the central, provincial, and county level governments under the Nationalists. Susan Mann, *Local Merchants and the Chinese Bureaucracy*, 164-170. For a discussion on taxation in the Nanjing decade, see Elisabeth Kaske and May-Li Lin, "Public Finance," 267-272.

³⁵ The consolidated tax was charged once and only once on any commodity at the place where it was manufactured. Caizheng bu shuiwu shu comp., *Shi nian lai zhi huowu shui*, 1-2.

³⁶ He Lie also recognized the problems in Luo's statistics, but he did not have the source to revise it. He Lie, *Lijin zhidu xin tan*, 63-71.

³⁷ Zhou Yumin, "Guanyu Qing dai lijn chuanshi de kaoding," *Qing shi yanjiu* 3 (2006): 88-98.

estimates, including Luo's, and provided his own estimate, which is currently considered as the most accurate one.³⁸

The relations between lijn for public finance and long-established practices of fund-raising in same-trade organizations, or the lack of, however, has long been questioned by other scholars. While Luo Yudong and Zhou Yumin denied any connections between the lijn for public finance and the lijn fund raised by same-trade organizations beyond the borrowing of a familiar term/concept,³⁹ in 1946, Marxist historian Fu Yiling found a 17-century same-trade organization that raised a percentage fund among merchants and diagnosed it as the origin of the lijn for public finance.⁴⁰ He Lie explained that officials during the Taiping wars deliberately covered the tracks of lijn --- a long-established practice by same-trade organizations --- due to their contempt for merchants and merchant practices.⁴¹ Xu Yi observed that same-trade organizations registered their funds with Jiangsu magistrates, who must have understood the lijn merchant fund as an “effective and handy” tool to mobilize merchants’ resource.⁴² Such an understanding of lijn, combined with the inadequacies of traditional public finance to fund the Taiping wars, Xu inferred, must have pushed Lei Yixian to break the official/merchant/commoner boundaries and adopted the readily available lijn to generate revenue for the state.⁴³

Abstracted from how lijn was levied in Jiangsu, I will attempt to prove that from a fund-raising tool within a same-trade organization, lijn took over charitable organizations in the beginning of the 19th century, before being reinvented for public finance and reinterpreted as a piecemeal contribution for big merchants’ benefit in the 1850s. Although the central state

³⁸ Zhou Yumin, “Wan Qing lijn li nian quan guo zong shouru de zai guji,” *Qing shi yanjiu*, 3 (2011): 1-24. In 2022, Kaske and Lin cited this article as the statistical source of their analysis, Elisabeth Kaske and May-Li Lin, “Public Finance,” 251-252.

³⁹ Zhou Yumin, “Guanyu Qing dai lijn chuanshi de kaoding,” 94-95. See also note 5.

⁴⁰ Fu Yiling, “Qing mo lijn zhi qiyuan xin lun,” 345-347.

⁴¹ He Lie, *Lijin zhidu xin tan*, 6-7 and chapter 2.

⁴² Xu Yi, *Jiangsu lijn zhidu yanjiu, 1853-1911*, 25-32.

⁴³ Xu Yi, *Jiangsu lijn zhidu yanjiu*, 47-51.

stopped rewarding lijin as a contribution in the 1860s, by then, gentry had long exerted control over lijin, with which they plan to replace land tax, the tax that land-owning gentry families were primarily responsible for, as the sources of revenue for the reconstruction following the civil war.

Gentry Advocates of Lijin

The second half of this dissertation (Chapter 4 to 6) studies the social impact of lijin after its reinvention for public finance, with an emphasis on the roles of its gentry advocates. These advocates were a group of upper gentry (see group portrait below in Figure 0.1) whose camaraderie was forged during the civil war. In the post-war reconstruction period, they frequently convened meetings and referred to themselves as *Wu Jun zhenshuai* (吳郡真率), which I translate as the Suzhou gentlemen's club.⁴⁴ Membership of the club was by invitation only and totaled 10 men; Each member of the club had a high official status (nominal rank from 2b and above); All who qualified (abided by the rule of avoidance) served as officials in Suzhou; Three were owners of pawnshops; All loved to appreciate and collect bronzes, paintings and calligraphies.

⁴⁴ *Zhenshuai hui*, literally the meeting of the true and candid, was started in Northern Song by the statesman and historian Sima Guang in Luoyang. During their gatherings, members (mostly 70 sui or above) ate food, drank wine, and exchanged poetry. They referred to each other as friends (*zhenshuai you*) or colleagues (*zhenshuai zhu gong*) of the club. Sima Guang compared his gentlemen's club with that of the poet Bai Juyi in the Tang dynasty. Bai's club was named *jiulao hui*, literally the meeting of nine old people. Sima Guang, *Wen guo wenzheng gong wenji*, 14: 11b-14b.



Figure 0.1 Hu Qisun (胡芑孫), *Group portrait of the Suzhou gentlemen's club* (吳郡真率會圖), 1880. In the Jiangnan cultural transmission collection (江南文脉) of Suzhou Municipal Archives (苏州市档案馆).

If the group portrait and quick summery above make members of the Suzhou gentlemen's club seem homogenous, this homogeneity was a façade. Members and families of the Suzhou gentlemen's club had diverse backgrounds, interests, and plans for the future. These individuals shared a transformative experience during the Taiping wars, but diversified into different paths thereafter: Some continued to serve the empire as officials; others drifted away from the emperor as business magnates, public philanthropists, and/or art connoisseurs; some built lineages whose descendants maintained local prominence into the PRC period; others quickly fell and were forgotten.

By creating a composite profile of a few key members in the Suzhou gentlemen's club, which includes their educational/social backgrounds, bureaucratic careers, what happened to them during the Taiping civil war (Chapter 4), and how they fared in the aftermath of the war (Chapter 5 and 6), a central purpose is to compare and contrast choices made by these gentlemen and their families regarding career trajectories. These choices were made under highly particular processes and contingencies in the civil war and the reconstruction of state

authority thereafter, both of which members of the Suzhou gentlemen's club initiated and directed. Lijin, both as the fiscal resource for the war/reconstruction, and as a source of authority as well as profit for these elites to boost their social/economic/cultural standing, played a central role throughout the period. Legacies of the reconstruction, both in terms of institutions and personalities, subsequently influenced larger Chinese society beyond the end of the Qing dynasty.

A Few Members of the Suzhou Gentlemen's Club

Gu Wenbin (顧文彬 1811-1889⁴⁵) was born to a merchant family in Suzhou. His grandfather Gu Jian (顧鑑 1762-1822) owned a cooking oil brokerage (*you hang* 油行).⁴⁶ His father Gu Dalan (顧大瀾 1789-1860) partnered with a friend to operate a fabric brand (*bu hao* 布號).⁴⁷ The fortune of the Gus took an upward turn, when in 1841 Gu Wenbin earned the first ever jinshi degree for the family and began his career as a central official.⁴⁸ However, having seen the difficulty in getting a promotion in the six boards, Gu Wenbin tried to purchase his way out of the capital several times. For example, Gu made contributions to a fund-raising campaign of the Opium War in 1843 and 1845 respectively.⁴⁹ The 1843 purchase qualified him for the appointment of magistrate of an independent department (rank 5a) by the Board of Civil Appointment. But board appointment, as we will see in Chapter 6, took an long time. In the end, Gu made yet another purchase to be dispatched to Hubei province in 1855 as an expectant prefect (rank 4b).⁵⁰ There Gu helped Governor-general Guanwen (Manchu: Guwanwen, 1798-

⁴⁵ Birth and death dates, unless otherwise noticed, are from the Name Authority database of the National Palace Museum in Taipei.

⁴⁶ In Chongqing (Ba county), all cooking oil needed to be mediated by brokers before reaching customers since the 1810s. There was no reason to believe this practice was not prevalent in Suzhou. See BXD, 382.

⁴⁷ Shen Huiying, "Guoyunlou zhuren Gu Wenbin jiashi kao lǔe," 59-60. In this partnership, Gu Dalan should be the investor, while the friend supplied the business license. Any profit/loss that occurred should be shared among all partners, unless Gu Dalan rented the permit from the friend and assumed all responsibility.

⁴⁸ *Shangyu dang* in First Historical Archives (hereon FHA): DG21:957.

⁴⁹ SYDFHA, DG23: 946, DG25: 1391. Gu Dalan borrowed money to support the purchase in 1843. Gu Cheng, *Gu Cheng xin zha*, 114-5.

⁵⁰ See also Shen Huiying, "Guoyunlou zhuren Gu Wenbin lǔe ying." For a general study on office purchase, see Lawrence Zhang, "Power for a Price: Office Purchase, Elite Families and Status Maintenance in Qing China."

1871) and Governor Hu Linyi (1812-1861) increase revenue to suppress the Taiping rebellion by experimenting with levying lijin on salt,⁵¹ which was pioneered in Hunan and Hubei.⁵² Gu's colleague in Hubei, Jin Anqing (金安清 flo. 1855-1870), was the architect behind the levy of lijin in Zhejiang on tea,⁵³ one of the most important commodities of trade and commerce in China. Before resigning in 1860 to mourn for the death of his father, Gu Wenbin helped clear the Taiping rebels out of Hubei, for which the emperor issued a special decree to reward him with the nominal rank of judicial commissioner (3a) and the office of the salt commissioner of Hubei (rank 4a).⁵⁴

Wu Yun (吳雲 1811-1883) had never been a brilliant exam candidate. In fact, he failed five times before being awarded a *shengyuan*, the lowest degree of the civil service examination system.⁵⁵ Though not as fluent in classical learning as his jinshi friends and colleagues such as Gu Wenbin and Feng Guifen (馮桂芬 1809-1874), Wu Yun proved himself capable in civil administration. After making his way into the bureaucracy as a second-class sub-prefect (通判 *tongpan*, rank 6a)⁵⁶ by office purchase in 1844, Wu excelled in fiscal administration, disaster relief, and militia recruitment, all of which were crucial during the Taiping wars. As a result, Wu Yun was quickly promoted by the governor to a magistral position, followed by the nominal rank of a circuit intendent (加道銜, rank 4a), and finally appointed as the acting Suzhou prefect (rank 4b) on the eve of the Taiping resurgence in 1859.⁵⁷ If the above CV of Wu Yun was not impressive enough, it should be noted that he helped manage Lei Yixian's recruits, for which he was promoted to a prefect. In other words, Wu Yun was at the forefront

⁵¹ NPMDLQA, 406012005-0, appendix 1.

⁵² On the salt lijn levied in Hunan, see *Hunan li wu huizuan*, 6: 2a-3a. Guo Songtao later claimed that he contributed to the establishment of salt lijn in Hunan as early as 1853. Wang Xingguo, *Guo Songtao ping zhuan*, 67-70.

⁵³ NPMDLQA, 406006181.

⁵⁴ *Gu Wenbin lilili dan.*, FHA: 04-01-13-0318-044.

⁵⁵ Yu Yue, "Jiangsu houbu dao Wu jun muzhiming," 2433 [*Xu beizhuan zhi* (hereon *XBZZ*), 38: 24]. Du Wenlan, *Qiyuan cihua*, 3: 2894-5. Du Wenlan became a close friend of Wu in 1853 when they were both officials in Yangzhou. See *ibid*, 2894.

⁵⁶ Translations of bureaucratic positions, unless otherwise noted or by convention, follow H.S. Brunnert and V. V. Hagelstrom. *Present Day Political Organization of China* (New York: Routledge, 2019 [1912]).

⁵⁷ Yu Yue, "Jiangsu houbu dao Wujun muzhiming," 2433b-4a (*XBZZ*, 38: 24-25).

where lijn was being reinvented in Yangzhou before he went to Shanghai,⁵⁸ where a different interpretation of lijn was dominant.

Established big gentry lineages, such as the Pans and Pengs, perpetuated their power differently through endless imperial favor and contributions to the local society. Daniel Burton Rose's recent dissertation discovered how the Pengs used religion as a strategy to reproduce local dominance. Successes of the Peng family in scoring two zhuangyuans in three generations served as the best advertisement for the efficacy of their temple, which numerous local people went to make a wish.⁵⁹ Similarly, Vincent Goossaert noticed the practice of gathering at prominent Daoist temples to demonstrate one's social standing in Suzhou.⁶⁰

One of the most successful Jiangnan lineages, the Suzhou branch of the Dafu Pans (大阜潘氏) was particularly important for the gentry-literati circle in Suzhou and beyond. The Pans originated from Dafu village, She county, Huizhou prefecture in Anhui province. Awarded their first jinshi degree in 1769, a sub-branch descended from Pan Mian (潘冕, 1718-1780, style name Gonghu, 貢湖公, 28th) at the 29th generation gave up the salt merchant status, and re-registered in Suzhou, a base where they had conducted the salt business for more than a hundred years. Thereafter, this Gonghu sub-branch built an ancestral hall in Suzhou and became one of the most powerful gentry lineages.⁶¹ Pan Shi'en (潘世恩 1769-1854, 30th), grand secretary and grand councilor in Daoguang's reign (1820-1850), cultivated the important examiner-successful examinee relationship with numerous jinshi graduates and officials over

⁵⁸ Wu Xu dang'an xuan bian (hereon WXD), 1: 130-131.

⁵⁹ Burton-Rose, Daniel. "Terrestrial Reward as Divine Recompense: The Self-Fashioned Piety of the Peng Lineage of Suzhou, 1650s-1870s." Order No. 10120373, Princeton University, 2016.

⁶⁰ Vincent Goossaert, "Daoism and Local Cults in Modern Suzhou. A Case Study of Qionglongshan," in Philip CLART. *Chinese and European Perspectives on the Study of Chinese Popular Religion(s)*, Boyang, pp.199-228, 2012.

⁶¹ Dafu Panshi zhipu (1927, hereon PSZPMG), 6: 2a-2b; Du Yongtao, "The Pans of Suzhou in Qing China," 37-41. It should be noted that the Pans had built an ancestral hall in Dafu, and the Suzhou hall was not initially intended as a branch hall, but as a convenient place for the Suzhou Pans to worship their ancestors afar in Dafu. Du Yongtao, "The Pans of Suzhou in Qing China," 45-46.

the years.⁶² His son and grandson, Pan Zengyi (潘曾沂 1792-1852, 31st) and Pan Zuyin (潘祖蔭 1830-1890, 32nd), continued to patronize exam candidates by organizing the Xuannan poetry club in Beijing.⁶³ The grandson even carried on Shi'en's bureaucratic success and became a grand councilor (*Junji dachen shang xingzou* 軍機大臣上行走) himself.⁶⁴ As we will see in the following chapters, the political network of the Pans at the central state would be indispensable for members of the Suzhou gentlemen's club to gain imperial endorsement as well as proliferation of *lijin* in Shanghai. Pan Zengwei (潘曾瑋 1818-1886, 31st), the youngest son of Shi'en, was a founding member of the Suzhou gentlemen's club.

If we regard the Gonghu Pans as an example that successfully topped the ladder of success through the civil service examinations, a different sub-branch descended from Pan Zongzhou (潘宗周, 1702-1765, style name Luhuai, 蓼懷公, 28th), the eldest son of his generation, inherited the family's salt merchant business.⁶⁵ Though their academic and bureaucratic achievements could not match those of the Gonghu Pans, the Luhuai Pans continued to attend to vested interest of the Pans in the salt monopoly. Thanks to the network of the Gonghu Pans, Pan Wei (潘霽 1816-1894, 32nd, *jianseng* 1844), a gynecologist from the Luhuai sub-branch, was well respected among the wives/daughters of high officials in Beijing and rose from a lowly clerk up to the salt intendent of Shangdong, and then skyrocketed to a provincial governor.⁶⁶

Though not part of the Suzhou gentlemen's club, the Luhuai Pans were included in this dissertation as a compare group representing the old business elites. In contrast to both sub-

⁶² Ling Yuzhi, *Suzhou wenhua shijia yu Qing dai wenxue*, 343-344; Sachiko Usui, "Tongzhi nian jian Li Hongzhang yu Jiangsu sheng de fushui gaige," 59. The classmate relationship does not require candidates to be in the same exam hall or degree. See Man-Cheong, *The Class of 1761*, 18.

⁶³ James Polachek, *The Inner Opium War*, 23-29; Ling Yuzhi, *Suzhou wenhua shijia yu Qing dai wenxue*, 345-348.

⁶⁴ GXSL, 154: 8.11.6 (173b).

⁶⁵ Some of them re-registered to Suzhou as well starting from the 30th generation. PSZPMG, 5: 1b, 4a, 5b, 8b, 12a, 12b, 13a, 18a. The earliest re-registration might have happened at the same time as the Gonghu Pans, as the eldest sons' descendants were generally older. It should be noted that even after the re-registration, the Luhuai Pans still managed to place two brothers in the public schools of Suzhou and Hangzhou respectively. PSZPMG, 5: 17b-18a.

⁶⁶ PSZPMG, 5: 14b; Pan Wei, *Weiyuan zi ding nian pu* (韓園自定年譜).

branches of the Pans, Gu Wenbin and Wu Yun were a new kind of bureaucratic-financial elite who replaced the old education and business elites as the most powerful party after the civil war. And as I will attempt to prove, their differences in power and fate were a result of whether they (continued to) benefited from lijin in the reconstruction period.

Studies on Gentry and Local Elites

Before the writing of this dissertation, members of the Suzhou gentlemen's club have largely evaded a historical study.⁶⁷ Fan Jinmin recently wrote about their leisure time after retiring from officialdom.⁶⁸ Art historians, on the other hand, remembered them as some of the most important collectors in 19-century China. Bai Qianshen's book in 2020 used dairies, letters, and complete works of officials and gentry-literati to study the market and price of bronzes, paintings, calligraphies, and inscriptions in late Qing. He observed that both active connoisseurs and passive participants engaged in collecting to highlight their social status through lavish consumption.⁶⁹

However, generations of scholars have worked on the social stratum to which members of the Suzhou gentlemen's club were referred to --- *shen* (紳). Originally, *shen* was a decorative belt to denote one's status as an official.⁷⁰ Western diplomats and missionaries in nineteenth-century China translated *shen* as gentry, and used it to describe the cultured officials and landowners who mediated between the state and local society.

Twentieth-century historians continued to use the term gentry as an analytical category and as a class in their studies of Chinese society. Chang Chung-li's and Ch'ü T'ung-tsu's early

⁶⁷ James Polachek's gentry hegemony was the exception. See James Polachek, "Gentry Hegemony: Soochow in the T'ung-chih Restoration," *Conflict and Control in Late Imperial China* (Berkeley: University of California Press, 1975), edited by Frederic Wakeman Jr. and Carolyn Grant, 211-256.

⁶⁸ Fan Jinmin 范金民, "Wan-Qing Jiangnan shidafu de zhishi shengya: Yi Gu Wenbin wei zhongxin" 晚清江南士大夫的致仕生涯: 以顾文彬为中心 (The retired life of late Qing Jiangnan literati: A case study based on Gu Wenbin). *Hebei shifan daxue xue bao* (Philosophy and Social Sciences) 44, No. 1 (2021): 1-24.

⁶⁹ Bai Qianshen 白谦慎, *Wan-Qing guanyuan shoucang huodong yanjiu: Yi Wu Dacheng jiqi youren wei zhongxin*. 晚清官员收藏活动研究: 以吴大澂及其友人为中心 (On the collections of late Qing officials: Centered on Wu Dacheng and his friends). Hong Kong: Chunghwa Book Company, 2020.

⁷⁰ Xu Maoming, "Ming-Qing yilai xiangshen, shenshi, yu shishen zhu gainian bianxi," 98. Xu also pointed out that China historians from North America and Japan focused on different time periods in studying *shen*. Ibid, 99-100.

works introduced the social functions of the gentry. Chang further distinguished the upper and lower gentry status according to civil service examination degrees.⁷¹ This system of correlated academic degrees and social roles, however, collapsed when the Qing court sold honors, degrees, and even offices to "irregular gentry" that would eventually weaken state power for revenue to suppress the Taiping Rebellion.⁷² Ho Ping-ti's study on social mobility in Ming-Qing China disputed Chang's inclusion of lower gentry into the gentry category. Tracking empirical evidence of the historical usage of *shen*, Ho instead narrowed the scope down to officials and potential officials as the gentry.⁷³

Despite their disagreement over who was included in the gentry category, Chang and Ho both adopted an unambiguous but narrow definition of gentry with academic degrees as their qualifications. This clearly defined boundary enabled scholars interested in quantitative analysis to draw long-term conclusions on the prospect of elites' bureaucratic careers.⁷⁴ Yet as their primary sources usually omit information about other branches and/or the maternal side of a graduate's immediate family members, scholars then tried to fill this gap by looking at a different social stratum known as local elites.

Compared with gentry, local elites included other local worthies as well as friends and kins of the gentry. Scholars such as R. Keith Schoppa, Mary Rankin, Robert Hymes, Peter Bol, and many others have characterized the social stratum from the Southern Song period onwards as "local elites", indicating that their political and social motivations were primarily rooted in

⁷¹ Chang Chung-li, *The Chinese Gentry*, 71-141. Note Min Tu-ki's summary of the term gentry. See Min Tu-ki, "The Sheng-yuan-Chien-sheng Stratum in Ch'ing Society," 22-32. In this dissertation, I adopt Benjamin Elman's functional usage of both "gentry" and "literati". See Benjamin Elman, *Preface to A Cultural History of Civil Service Examinations*, xvii.

⁷² Chang Chung-li, *The Chinese Gentry*, 137-141.

⁷³ Ho Ping-ti, *Ladder of Success: Aspects of Social Mobility, 1368-1911*, 30-40.

⁷⁴ The most prominent scholars on such topics are the Lee-Campbell Research Group. See, for example, Chen Bijia, Cameron Campbell, Yuxue Ren, and James Lee. "Big Data for the Study of Qing Officialdom: The China Government Employee Database-Qing (CGED-Q)." *Journal of Chinese History* 4, no. 2 (2020): 431-60.

their native places.⁷⁵ The term "local" in this context is used to differentiate the elites of the Southern Song period onwards from the "national" elites of the Northern Song or earlier.⁷⁶ National elites were inclined towards the capital and the central state for their aspirations, social connections, and careers, rather than their native places.

For example, "national elite of literati," according to Peter Bol, abandoned their past as successful exam candidates and officials following the fiasco fall of Northern Song.⁷⁷ Instead, they set up academies in localities like Jinhua to preach Neo-Confucian teachings to "local elites" and transform the latter according to their standard.⁷⁸ The transformed local elite thus became "local literati elite", gaining a local identity (and national awareness) defined by Neo-Confucianism. Together Neo-Confucians and their local miniatures actively initiated a "localist turn", replacing state institutions with local alternatives --- for example, private academies competed with state schools.⁷⁹ Though this Song-Yuan round of localist turn (there were many rounds from Han to PRC for Bol) was subverted by early Ming autocrats, local activism and discourse on local identity reappeared from 1480 onward. By 1600, diverse standards such as Wang Yangming thought, statecraft, and literature also influenced local literati elite.⁸⁰ In the end, from Neo-Confucian converts, local literati elite became the bearer of local diversities that collectively constituted a national whole.⁸¹

Looking at the late Qing, Joseph Esherick and Mary Rankin again redefined local elites in relation to their dominance at the county level or below, rather than their association with

⁷⁵ R. Keith Schoppa, *Chinese Elites and Political Change* (Harvard: Harvard University Press, 1982); Mary Rankin, *Elite Activism and Political Transformation in China* (Stanford: Stanford University Press, 1986); Robert Hymes, *Statesmen and Gentlemen: The Elite of Fu-Chou, Chiang-Hsi, in Northern and Southern Sung* (Cambridge: Cambridge University Press, 1987); Peter K. Bol, "The 'Localist Turn' and 'Local Identity' in Later Imperial China," *Late Imperial China* 24:2 (Dec 2003), 1-50.

⁷⁶ It should be noted that this separation did not have a corresponding Chinese origin and was thus an analytical invention by historians. Late imperial Chinese contemporaries usually described the power of elite in term of size, for example, big gentry (*da shen* 大紳) or giant gentry (*ju shen* 巨紳). See, for example, TZSZFZ, 95: 9b.

⁷⁷ Bol translated *shi* as literati, who he identified as those who passed the exams and were eligible for an official career. See Bol, Neo-Confucianism, 218-221.

⁷⁸ Bol, "The 'Localist Turn'," 5-6.

⁷⁹ Bol, "The 'Localist Turn'," 4, 8-10.

⁸⁰ Bol, "The 'Localist Turn'," 22-37.

⁸¹ Bol, "The 'Localist Turn'," 41-46.

national elites and/or exam degrees conferred by the state. Commercial, industrial, and cultural successes all produced local dominance and hence local elite status. These channels to elite status, compared with the highly risky exam route, were more predictable and desirable to maintain local prominence.⁸² In other words, Esherick and Rankin's local elite families rationally managed the cost/risk of reaching for national status and voluntarily chose to invest locally to reproduce their social status.

This voluntary nature, however, was impossible to verify. If local elite status was as desirable as Esherick and Rankin claimed, why did so many commercial, industrial, and cultural successes, such as the medical classicist Li Shizhen, undergo the process of trying to become a national elite via failed exam attempts?⁸³ Why did so many local elites rush to associate with the state by purchasing degrees, honors, titles, and/or offices?⁸⁴ Was local elite status an end in itself, or was it a compromise stepping down from exam success and national prominence due to limited financial/intellectual resources?

Instead of attempting to deduce whether an individual preferred local prominence over national elite status, local/national elite statuses need to be more descriptive than prescriptive. A more streamlined definition that this dissertation adopts renders national officials as well as eligible candidates for such positions as national elites, and people with local prominence only as local elites. As the degree requirement for official appointment was increasingly higher from Song to Qing, a provincial *juren* degree or equivalent would minimally qualify an individual as a national elite.⁸⁵ Despite having national aspirations, most of exam candidates, as Benjamin Elman studied, were unsuccessful in passing the civil service examinations and became stuck

⁸² Joseph Esherick and Mary Rankin, "Introduction," 9-14.

⁸³ Elman, *On Their Own Terms*, 29-34.

⁸⁴ Lawrence Zhang, *Power for a Price: The Purchase of Official Appointments in Qing China*, Chapter 4.

⁸⁵ Elman, *A Cultural History of Civil Examinations*, 142-157; Philip Kuhn, *Origins of the Modern Chinese State*, 14-21. Elman and Kuhn both rightly observed that that *juren* degree holders could seldomly reach appointment as magistrates and/or exam officials in highly educated provinces such as Jiangsu and Shandong. But nationally, offices of county magistrates were equally possible to have *juren* (20%), *jinshi* (25%), and *jiansheng* (25%) degree appointees. Hu Heng, "Qing dai zhengqu fengeng yu guanliao ziyuan diaopei de lianghua fenxi," 22.

with local degrees and elite status.⁸⁶ Yet thanks to the classical literacy acquired when preparing for the exams, they could still serve as teachers, physicians, and government secretaries, while wielding some local prominence.⁸⁷ Since the passing rates in civil examinations were extremely low, the number of national elites was justifiably much smaller than that of local elites.

On the other hand, even if all local elite families wanted was to remain local, they still needed to live within the boundaries of state orthodoxy (such as lineage organizations), the rules of which were jealously guarded by national elites. In his study of Ming gazetteers in 2015, Joseph Dennis confirmed their co-existence. He found that the affinal alliances of the four big surnames of Xincheng county managed to score 13/14 local jinshi graduates from 1477 to 1579.⁸⁸ But in addition to serving as officials nationally, these big surnames also provided the funding and the brains for compiling local gazetteers, in which they were keen to include their success stories in the biographies of local worthies to solidify their alliance as well as to demonstrate power to the common people.⁸⁹ As the big surnames discovered, lineage organizations and socio-marital networks incorporated both national elites and local ones into a community of shared future. By joining forces, the big surnames were able to weather the shifting political winds and amplify the possibility of long-term lineage success.

Members of the Suzhou gentlemen's club, however, did not fit well with existing categories of national and/or local gentry. On the one hand, they were highly ranked officials and recipients of numerous imperial blessings. However, compared with faithfully carrying out orders along the chain of commands, they were more interested in exerting influence over local

⁸⁶ Elman, *A Cultural History of Civil Examinations*, 133-142.

⁸⁷ Benjamin Elman, *A Cultural History of Civil Examinations*, 379-380; Elman, *From Philosophy to Philology*, 130-137.

⁸⁸ Joseph Dennis, *Writing, publishing, and reading local gazetteers in imperial China*, 77-79.

⁸⁹ By following Hyme's idea of the social stratum of extended family alliance, Dennis's usage of genealogies overlooked the social upward/downward mobility (in terms of exam success) among different branches of the same lineage. This intra-lineage differences in power, especially for big lineages, as David Faure argued, was as important as that outside the lineage. See David Faure, *The Structure of Chinese Rural Society: Land and Village in the Eastern New Territories, Hong Kong* (Hong Kong: Oxford University Press, 1986).

and national policies. The three issues studied in Chapter 4 and 5 --- diplomacy, military, and taxation --- were the utmost concerns of the state. But it was members of the Suzhou gentlemen's club who proposed all three campaigns initially, as well as put them into practice by channeling resources through lijin.

In contrast to their conventional portrayal as local gentry/elites with provincial concerns, I argue that their activism powered by lijin was the main reason the Qing state survived the resurgence of the Taiping wars (1860-1864) and then restored effective control over its vast empire in the following reconstruction. As civil war refugees in Shanghai, a treaty-port under foreign consular protection, members of the Suzhou gentlemen's club were quickly incorporated into the informal Chinese governing body of the city by the Shanghai daotai. Inspired by the local practice of lijin and foreign liaison, the upper gentry revolutionized government finance as well as social services as directors of respective committees and/or bureaus. By 1865, members of the Suzhou gentlemen's club not only organized a successful counterattack against the Taiping rebels, they also spread the Shanghai experience --- fund public charities as well as the post-war reconstruction through lijin --- to Suzhou and across the country. They were the true enablers of the Tongzhi Restoration in China.

Since the 2010s, descendants of several key members of the Suzhou gentlemen's club have donated diaries, letters, poems, autobiographies, and genealogies in manuscript form to the archives, museum, and library in Suzhou. To celebrate the donations, Suzhou archives published these invaluable historical materials in edited and photocopied formats, and Suzhou museum hosted many rounds of exhibitions displaying art and artifacts attributed to the same families.⁹⁰ A handful of these gentlemen's old mansions and gardens were renovated and

⁹⁰ Gu Wenbin's diaries are his handwritten manuscripts starting from 1870. In the diaries, Gu Wenbin would note where he went, who he met, what he did, and if he sent a family letter on that day. All family letters and their attachments, if any, were dated and numbered so that they could be cross-referenced in the diaries. The 2016-2017 art exhibition of Gu Wenbin's collections at the Suzhou Museum provided the occasions for the descendants of Gu Wenbin to donate the diaries and family letters to the Suzhou Archives in 2013.

opened to the public.⁹¹

In addition to sources directly from the families, I also utilized foreign/imperial/provincial/personal archives, local gazetteers, account books, accounts of accountability (*zhengxin lu* 徵信錄),⁹² newspapers, complete works of important officials, etc. to place elite experiences within the larger social and historical context. When sources allow, I also expand the scope to include voices of those who experienced the institutions and environment that these gentlemen created utilizing *lijin*. Drawing upon these sources, this dissertation also reveals how these gentry elites managed to benefit from their hybrid identities of business magnate, imperial official, public philanthropist, and art connoisseur. By recalibrating our understanding of the gentry society into a plurality of alternatives, I seek to shed new light on the *longue durée* history of the gentry in late imperial China.

Decline, Restoration, and/or Devolution

The choice between decline and restoration (*zhongxing* 中興) has drawn recurring debates among historians who narrate the history of 19th century China. Undoubtedly, the pair are closely intertwined concepts, as one denotes a period of decline while the other signifies a subsequent phase of recovery or resurgence. When discussing decline, scholars often assumed a linear or incremental progression. Therefore, for a long time, the dominant view held that the Qing dynasty started declining in the 1850s and continued to deteriorate over time, eventually resulting in the collapse of the government in 1911.

However, this linear or incremental progression model was, at best, an unproven theory.

⁹¹ For example, Wu Yun's Lianglei xuan, Pan Shi'en's Zhuangyuan museum, and Gu Wenbin's Guoyunlou.

⁹² Accounts of accountability were usually compiled and published annually by charitable organizations. Fuma Susumu pioneered the study of *zhengxin lu* in his work on philanthropy in Late imperial China. He highlighted this particular genre of primary sources as transparent, as these account books used by charitable organizations (a new social organization of individuals) needed to secure the trust of donors (public) as well as officials. Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 822-829.

In fact, scholars have yet to convincingly establish a clear relationship between decline and collapse. For example, despite the sophistication of their models, scholars in political science have repeatedly failed to predict when regimes in China would collapse.⁹³ Furthermore, the extent of decline could not be quantified. If we took the percentage loss/gain of territory under Qing control as an indicator of decline/restoration, all territories lost to the Taiping rebels were recovered within a decade. If the decline and restoration were related to a change in the form of government, then the restored government should be assessed in comparison to what existed prior to the decline. In any case, decline and restoration themselves do not indicate what was lost and what was recovered.

Therefore, subscribers to the linear or incremental decline theory, like Wright and Mühlhahn, had to disregard any reforms carried out by the Qing state as either non-existent or ineffective to avoid a potential collide between the narratives of decline and restoration.⁹⁴ Since the 1980s, many scholars turned to focus on the achievements of the Tongzhi-Guangxu period (1862-1908). Luke Kwong argued that Empress Dowager Cixi, while moderately pro-reform, because of her weakened authority as a regent, still needed to maintain a delicate balance between modernization and its opposition.⁹⁵ Benjamin Elman tracked the advancement in science and technology Qing reformers and their foreign advisers achieved before the Sino-Japanese war in 1894-95. He noted that before the Qing lost the war against Japan, the international consensus was that the Qing was the stronger side in terms of science and military might. The idea that Japanese won the war because they were better students of Western science and technology was a teleological reconstruction of history.⁹⁶

⁹³ See, for example, Jean-Pierre Cabestan, *China Tomorrow: Democracy or Dictatorship?* (Lanham: Rowman & Littlefield, 2019). For a recent attempt to analyze the rises and falls of Chinese empires, see Yuhua Wang, *The Rise and Fall of Imperial China: The Social Origins of State Development* (Princeton: Princeton University Press, 2022).

⁹⁴ The other way was to challenge decline as based on subjective impressions and narratives rather than concrete evidence. See, for example, Maura Dykstra, "A Crisis of Competence: Information, Corruption, and Knowledge about the Decline of the Qing State," *Journal for the History of Knowledge* 1, no. 1 (2020): 1-14.

⁹⁵ Luke Kwong, *The Mosaic of the Hundred Days: Personalities, Politics, and Ideas of 1898* (Cambridge: Harvard University Asia Center, 1984).

⁹⁶ Benjamin Elman, "Naval Warfare and the Refraction of China's Self-Strengthening Reforms into Scientific and Technological Failure, 1865-1895," *Modern Asian Studies* 38, no. 2 (2004): 283-326.

Following the trend by Kwong and Elman in reevaluating achievements made in late Qing, recent scholarship acknowledged the accomplishments by the Qing state during the reconstruction period. The problem now, however, becomes whether the Qing state was so successful in reforming China that it planted the seeds of its own destruction. These seeds included Western science and technology, domestic public sphere/civil society, and/or provincialism. For example, Jiang Duo, a Marxist historian in mainland China, reached the verdict that introducing capitalist relations of production --- such as mechanized arsenals --- to preserve feudalism is “self-contradictory, counter-revolutionary, and doomed to fail.”⁹⁷ Keith Schoppa, Mary Rankin, and William Rowe argued that the emerging civil society in the aftermath of the Taiping Rebellion was increasingly confrontational toward the state. Philip Kuhn, Frederick Wakeman, and Pamela Crossley all agreed that what happened in the provinces during the reconstruction period had a lasting centrifugal effect on the empire.⁹⁸

By incorporating both views of decline and achievements mentioned above, one could argue that the Qing state found itself in an impossible situation. Regardless of how it responded to the problems of the 19th century, its fate was already predetermined. Inertia, political/military reforms, and the emergence of new social forces were equally fatal. In particular, scholars studying the role of new social forces argued that the state's failed attempts to reestablish control of and provide for local communities during the post-Taiping reconstruction period prompted local elites to take governance into their own hands.⁹⁹ However, local elite activism created a bigger systemic shock than the rebellion they had

⁹⁷ Huang Yifeng and Jiang Duo, “Yao qiandang de pingjia Yangwu yundong de jiji zuoyong,” 29.

⁹⁸ Philip Kuhn, “Local Self-Government Under the Republic: Problems of Control, Autonomy, and Mobilization,” 261-268; Frederic Wakeman, *The Fall of Imperial China* (New York: The Free Press, 1975), 165-168; Pamela Crossley, *The Wobbling Pivot, China since 1800: An Interpretive History* (Oxford: Wiley-Blackwell, 2010), 116-125.

⁹⁹ See, for example, R. Keith Schoppa, *Chinese Elites and Political Change*, 3-9; James M. Polachek, “Gentry Hegemony: Soochow in the T’ung-chih Restoration,” 241-242, 252-254. Rowe disputes the Weberian verdict that China did not have guilds that could develop into distinct urbanites with his study of Hankou. See William Rowe, *Hankow: Commerce and Society in A Chinese City*, 334-340, 343-346. Rankin furthers the endogenous origins of the emergence of public sphere in the reconstruction process in Tongzhi managed by local elites against clerks and regular officials. See Mary Rankin, *Elite Activism and Political Transformation in China*, 93-97, 107-112, 127-132. The debate of civil society resulted in a special Vol.19 of *Modern China* titled “Symposium: ‘Public Sphere’/‘Civil Society’ in China?”.

helped to suppress, which ultimately led to the collapse of the imperial system. This is known as the devolution thesis.¹⁰⁰

Devolution in the historical writing of late imperial China, as this dissertation understands it, was a process of power transfer from the state to the elites.¹⁰¹ A convenient equation --- devolution signaled decline --- not only depended on an unproven a zero-sum game premise of the interrelationship between the Qing state and the elites, but also teleologically projected the collapse of the Qing empire in 1912 --- a historical hindsight --- backward to the mid-nineteenth century. Unless certain moral or philosophical beliefs were involved, the power transfer itself did not necessarily result in either decline or restoration. For example, if one subscribes to a liberal, laissez-faire approach to government, then devolution, accompanied by elite activism, may be viewed as a significant step in the direction of capitalism.¹⁰² On the other hand, those who favor a large socialist government would likely perceive devolution as weakening the power of the state, with potentially negative consequences such as government or dynastic decline, as exploitation by local elites without sufficient checks and balances from the government could lead to popular rebellion.

In the *Rebellion and Its Enemies*, Philip Kuhn diagnosed local militarization in the 1840-50s as such a juncture that tipped the balance of military power away from the central government. The military imbalance caused a domino effect in which the central government retreated from the sub-district civilian administration, and formally allowed gentry

¹⁰⁰ Philip Kuhn popularized the term devolution in the field of modern China history in his 1970 book *Rebellion and its enemies in late imperial China*, where he addressed the issues of “a devolution of military power and initiative into the hands of local leaders” and “the devolution of pao-chia (*baojia* 保甲) into the hands of the elite.” Philip Kuhn, *Rebellion and Its Enemies*, 62-63, 138-149.

¹⁰¹ Devolution was a key issue in British constitutional debates regarding the status and government of its constituent units, such as Scotland, Canada, etc. since the 19th century. See, for example, Thomas Mohr, “Irish Home Rule and Constitutional Reform in the British Empire, 1885-1914.” *French Journal of British Studies* 24, no. 2 (2019): 1-17. It should be noted that devolution in the UK was between an imperial center and its constituent territories, rather than between the state and the local elite as in late Qing. On the issue of political devolution in late Qing, particularly the rise of provincial military strongmen and their ascendance since the Taiping civil war, see for example, Luo, Ergang. *Xiangjun bingzhi* (Military System of the Hunan Army). Beijing: Zhonghua Book Company, 1984; Liu, Wei. “Jiawu qian sishi nian jian dufu quanli de yanbian” (Changes in Provincial Governors’ Power in 1855-1895). *Jindai shi yanjiu* 2 (1998): 59-78; Liu, Kwang-ching. “Wan Qing dufu quanli wenti shangque” (The Limits of Regional Power in the Late Ch’ing Period: A Reappraisal). *Tsing Hua xue bao* 10, no. 2 (1974): 176-223.

¹⁰² See, for example, Susan Mann Jones and Philip A. Kuhn, “Dynastic Decline and the Roots of Rebellion,” 160-162.

commanders to serve in the roles of local tax collection as well as police powers.¹⁰³ Under the local self-governance regime before the Qing collapsed, local elites were even asked to formally take administrative responsibilities regarding education, public health, charitable relief, public works, etc., albeit under the supervision of the magistrate.¹⁰⁴

However, Kuhn's first book was about comparing the organization of Taiping rebels with those loyal to the Qing state, so he did not search for traces of devolution before the civil war. In the preface to *Rebellion and Its Enemies*' paperback edition (1980), Kuhn began to question how to date the start of the devolution, and the role of militarization if the beginning of the devolution preceded it. "Militarization, then, instead of being the occasion for elite mobilization, was rather the occasion for legitimizing certain kinds of activity already in the early stages of development."¹⁰⁵ Such activities included, for example, the incursion by local elite into the formal structure of local fiscal management, as James Polachek found in the tribute grain tax resistance movements in Jiangnan in the 1820s.¹⁰⁶

Both Kuhn and Polachek rightly pointed out that the collection of the land tax, which had long been a state prerogative, began to face challenges from gentry activists in Jiangsu in the 1820s, until the 1850s when it fell into the hands of gentry elites who allied with the state in the Taiping wars.¹⁰⁷ However, when we expanded the view of local management beyond the collection of land tax, scholars found the Qing state had long been retracting from a lot of different fronts. Seunghyun Han, for instance, noticed a reverse in the cultural realm in early-1800 Suzhou, where elites honored statues/portraits of Confucius against long established state practices of worshipping spirit tablets in public schools. In the realm of local public works, Han argued that elite funding, elite management, and state encouragement also "demarcated"

¹⁰³ Philip Kuhn, *Rebellion and Its Enemies*, 211-215.

¹⁰⁴ Ibid, 215-223.

¹⁰⁵ Philip Kuhn, Preface to *Rebellion and Its Enemies*, iii-iv.

¹⁰⁶ James Polachek, "Literati Groups and Literati Politics in Early Nineteenth Century China," Ph.D. dissertation (University of California, Berkeley, 1974).

¹⁰⁷ Zhao Siyuan also studied the provincial and imperial policies/attitudes on lawsuits against local government corruptions regarding the tribute grain taxation. See Zhao Siyuan, "Cong 'baocao' dao 'gaocao'," 78-82.

the first half of the 19th century from what happened in late Qianlong and post-Taiping.¹⁰⁸

Yet such retractions, as explained above, were not necessarily a terrible thing for the state. Wensheng Wang and Ho-fung Hung both argued that the state deliberately contracted from its overreaches in the High Qing and avoided an imminent breakdown after the prosperous age.¹⁰⁹ Some went further and called the early 19th century, in clear remanence of the Tongzhi restoration, the Jiaqing restoration.¹¹⁰ After all, elite activism since the Jiaqing era, similar to the militia braves replacing the dysfunctional Green band army, was indeed costly, but the Qing state could not have delivered the same functions without them.¹¹¹

The cost of Jiaqing devolution/restoration, however, was entirely unclear. Scholars have yet addressed the following important questions at length: Did state voluntarily retract, or was it forced into withdrawal? If the state did not retreat from society, would there be more burdens for the people, or less? Did elite activism hurt anyone, and if so, who were the victims, the state, the people, other elites, or elite activists themselves? Were popular rebellions a result of elite activism, or a result of state withdrawal?

Additionally, the whole Jiaqing restoration narrative rested on a perceived fiasco in the personality of Heshen and his overly exaggerated White Lotus war. As a result, the scale of the decline as well as the bounce-back in the early 19th century was not remotely comparable to the fiscal/military disasters of the Taiping civil war. In comparison, the Yongzheng-Qianlong transition, this dissertation argues, was an equally, if not more pivotal moment than the Jiaqing restoration. Since the early Qianlong reign at the latest, public schools, charities, granaries, and businesses such as pawnshops, wharfs, soy sauce stores, etc. have been funded partially or

¹⁰⁸ Seunghyun Han, *After the Prosperous Age: State and Elites in Early Nineteenth-Century Suzhou* (Harvard University Asia Center, 2016).

¹⁰⁹ Wensheng Wang, *White Lotus Rebels and South China Pirates: Crisis and Reform in the Qing Empire* (Cambridge: Harvard University Press, 2014). Ho-fung Hung's unpublished work is cited by William Rowe in William Rowe, *Speaking of Profit: Bao Shichen and Reform in Nineteenth-Century China* (Cambridge: Harvard University Asia Center, 2018) 6-12.

¹¹⁰ Daniel McMahon, "Dynastic Decline, Heshen, and the Ideology of the Xianyu Reforms," *Tsing Hua Journal of Chinese Studies* 38 No. 2 (2008): 231-254.

¹¹¹ On how the suppression of the White Lotus rebellion was prolonged by the braves, see Yingcong Dai, *The White Lotus War: Rebellion and Suppression in Late Imperial China* (Seattle: University of Washington Press, 2019).

solely by the state, managed by gentry/merchant elites, and supervised by officials (see Chapter 2).

So, if devolutionists sought to trace the beginning of devolution, they might as well go for 1736, the first year of Qianlong. From this perspective, instead of being cornered by a violent Taiping rebellion and forced to concede, the Qing court took the initiative to tackle a number of structural issues that had long plagued the late imperial state in the 1730s. These issues included a lack of understanding of the local economy as well as taxation, inflexible public finances, and inadequate social welfare programs. To achieve these objectives, the state promptly sought the assistance of gentry elites as well as provincial governors, and then steered the directions of elite and provincial activism via reward and punishment. As a result, by the 1840s, the state acquired more accurate information and access to local economy, experimented with alternative ways to address urgent fiscal needs, and nationalized private philanthropy into public charities (Chapter 1 and 2).

Therefore, when acute threats of encroaching foreign imperialism and the Taiping wars emerged, the Qing state had a range of tools at its disposal to formulate a response. Drawing from established practices by same-trade organizations, the state and its supporters, including elites and provincial governors, reinvented *lijin* as the solution. By the mid-1860s, *Lijin* proved to be effective not only in responding to immediate threats, but also in addressing the three underlying structural issues.

Chapter Designs

This dissertation consists of six chapters. Chapter 1, titled “Coming to Terms with the Local Market,” offers a new perspective to understand the evolution of commercial taxes in the Qing dynasty. I traced how the central government from its beginning in the high Qing, acquired local fiscal knowledge and recentralized the control of commercial taxes from its local

counterparts. Successes of the central state in consolidating the merchant tax, reasserting the settling tax, and clearing up the obscured miscellaneous taxes, however, drove the local actors to search for new sources of income, such as commissions (*chai* 差). In theory, the commissions should be compensated with a fair price, but the same-trade organization that fulfilled these commissions still needed to raise a fund, which was referred to as *lijin*, to cover the actual cost of the assignments.

Chapter 2, “The State Advances, The Gentry Retreats?” tracked the development of charitable organizations before the 1840s. I study the Suzhou Infant Hall (蘇郡育嬰堂) as an example to highlight the transformation of charitable organizations from independent gentry societies to public charities that received their revenue from state taxation and/or land grants. Founded and managed by gentry elites, charitable organizations, despite receiving personal donations from officials as well as the imperial clan frequently, could not meet the need of the people or the ambitions of the gentry. Unlike his ancestors who only paid lip services to charity, the Qianlong emperor intervened with state resources to bail out insolvent halls. State revenue, however, came with state supervision, auditing, and later direct management, which turned charitable organizations into a trial for probational officials throughout China.

Chapter 3, “Levies without Rewards?” reconstructs the history of *lijin* for public finance in Shanghai. Unlike public charities in Suzhou, their counterparts in Shanghai were predominantly supported through *lijin* donated by same-trade organizations. When Lei Yixian’s original design that levied *lijin* as an unrewarded tax in densely populated urban markets was forwarded to Shanghai by the emperor, local officials and big merchants saw an opportunity to reinterpret what *lijin* meant, and shuffled decades long local practices under this new fiscal tool. Consequently, the *lijin* schemes in Shanghai was a result of patches and stitches. Not only did Shanghai had dozens of *lijin* bureaus specializing in different trades, a few trades even had their specific reward mechanisms approved by the central government

adapted from the board of revenues' guidelines on contribution. Therefore, Shanghai lijn remained bewildering for even the most experienced statesmen, while serving the interest of merchant contributors and their official sponsors.

Chapter 4, titled "Experimenting with Lijin and Saving the Empire," details how Suzhou upper gentry experience lijn in Shanghai as refugees, and organized an international campaign funded by lijn against the Taiping rebellion. Because of the lack of explicit imperial authorization, officials in Shanghai could not openly associate with foreign consulates or officials in other provinces, so they had to rely on the gentry elites to fulfill those functions. As a result, gentry elites, especially those who later founded the Suzhou gentlemen's club, engaged the Shanghai world of maritime ships (steamboats and junks), financial institutions (western banks and money shops), and industry (factory and handicraft). Eventually, with the help of foreign troops, weapons, and bank loans (earmarked to lijn income), gentry elites invited the Hunan army commanded by Li Hongzhang (李鴻章 1823-1901, jinshi 1847), suppressed the Taiping rebellion, and initiated the revival of the Qing dynasty, known to later generations as the "Tongzhi Restoration." The Shanghai experience catalyzed the transformation of gentry elites like Gu Wenbin into a new kind of hybrid elite. They gained knowledge of the West, became more interested in finance, and acquired even more capital, while maintaining close connections to the bureaucratic world.

Chapter 5, "Rewards of Loyalty," analyzes how the members of the Suzhou gentlemen's club leveraged the Shanghai experience to perpetuate their local power during the reconstruction by gentrifying lijn. In order to provide the fiscal resources that the reconstruction of Suzhou required, these upper gentry sought to perpetuate lijn as a replacement of the dysfunctional land tax. This shift of tax burden from landowning gentry to everyday consumers was achieved together with a campaign to reduce land tax in the war-torn Jiangnan region. Though the tax cut only reduced unfulfilled quotas and unspecified

surcharges, the imperial endorsement gave Suzhou gentry elites an excuse not to contribute to the reconstruction via land tax surcharges. The real burden of lijn, as well as the responsibility to rebuild Suzhou, was shouldered by the commoners who needed to buy everyday commodity, such as rice or clothing, from the market.

Chapter 6, “The Art of Business and the Business of Art,” describes the hybrid career of one the founders of the Suzhou gentlemen’s club, Gu Wenbin, and how his art dealing business built on lijn income operated throughout the empire. Gu Wenbin was a relative newcomer to both the worlds of art and bureaucracy. Yet as a Suzhou native, he cultivated a camaraderie with fellow Suzhou gentry elites in Shanghai. These relationships rewarded Gu with the taste, office, and initial capital to invest in art. For Gu, expertise about art was an important investment to hedge against the risks of civil service examinations for his grandsons. Additionally, Gu Wenbin used art as a means to repay the favors of patrons, enhance his cultural capital, and expand his social networks.

Chapter 1, Coming to Terms with the Local Market: Fiscal Recentralization and Local Responses before Lijin

The concept of lijin originated from two practices in the *Rites of Zhou*, known as *chan bu* and *ci bu*. Inferring from Du Zichun's comments, *chan bu* was similar to the settled lijin, while *ci bu* was similar to the transit lijin...After the Zhou dynasty, quotas for merchant tax levied at land and water passes are extremely low, and the actual collections are also extremely lenient...Despite naming differences, lijin today has the same essence as *suan min* in the Han dynasty, *chu guan qian* in the Tang dynasty, and *jing zhi tou zi qian* in the Song dynasty.¹

Guo Songtao (郭嵩焘 1818-1891), 1864

Introduction

In his memorial to the Tongzhi emperor excerpted above, Guo Songtao compared lijin to merchant levies in classics as well as historical practices, and claimed that the collection of lijin for public finance during the Taiping civil war was in perfect accord with traditions. He attempted to persuade the emperor that lijin was not a break from the past, in order to justify its continued levy in the aftermath of the Taiping civil war.

As a provincial official, Guo Songtao was responsible for the reconstruction following the civil war. Furthermore, as an enlightened scholar concerned with the modernization of China, Guo had a stake in securing adequate funding to carry out his plans.² This chapter will attempt to evaluate Guo's claims. To begin with, I will provide a brief historical account of the development of commercial taxes in the Qing dynasty, focusing on recentralization efforts since the early Qianlong reign regarding the settling tax (*luodi shui* 落地稅), the merchant tax

¹ NPMDLQA, No. 100280. 釐金之制、緣始周官之廛布、紵布、以杜子春註意推之、廛布者當如今之坐釐、紵布者當如今之行釐。後世水路鈔關額設極少、稅課亦極輕。今之釐金與漢之算緡、唐之除官錢、宋之經制頭子錢名異而實同。

² For Guo's career as a harbinger of Westernization, including as the first Chinese ambassador overseas, see Chapter 3 in Wang Xingguo. *Guo Songtao ping zhuan* (Nanjing: Nanjing Daxue Chubanshe, 1998).

(*shangshui* 商稅), the Broker's License (*ya tie* 牙帖), and the miscellaneous others (*za shui* 雜稅). Next, I will address the other end of recentralization --- local government --- and elaborate on how they utilized commissions (*chai* 差) in response to fiscal recentralization. I conclude this chapter with examples from same-trade organizations to depict how merchants accommodated to the changes.

The Conditional Imposition of the Settling Tax

The issue of how to tax merchants had long been a critical concern for various imperial Chinese states. On one hand, despite desperately needing more elastic revenue, the state needed to display a lenient façade that favored the agricultural base as well as avoided high taxes. On the other hand, measuring the true volume of any trade was technically too challenging for any premodern state.³ The easier solution, as the Song dynasty adopted and later dynasties inherited, was to set fixed tax quotas for commodities passing through land/water checkpoints, including their final destinations, as well as the shops/merchants where the final sales happened.⁴

From Northern Song onward, an unspecified merchant tax (*shangshui* 商稅) was levied throughout the empire in counties, departments, passes, and market towns.⁵ For example, in Suzhou, the tax was collected in the city as well as all of its other three subordinate counties and one port.⁶ The rate of this merchant tax was set at 2% in transit (*guo shui* 過稅) and 3% at

³ For a recent study on both the ideological and technical reasons for keeping taxes low, see Taisu Zhang. *The Ideological Foundations of Qing Taxation: Belief Systems, Politics, and Institutions* (Cambridge: Cambridge University Press, 2022).

⁴ Tax quotas was first and foremost for the land and head tax. Arable land and population are comparatively more stable and thus more trackable for premodern state. Yet even here the disparity between statutory tax quotas and extra-statutory surcharges was huge. To maintain a benevolent image, the state, with the Yongzheng fiscal reform as a major exception, rarely increased statutory tax quotas. For a literature review of this structural problem, see Zhou Jian, *Weizheng zhi Gong: Qing dai Tianfu yu Guojia Caizheng (1730-1911)*, 6-13.

⁵ Song shi, shihuo xia 8: 1a (4541), Song huiyao ji gao, shihuo volume 15 to 18.

⁶ In the Song dynasty, the Suzhou prefecture was named the Pingjiang prefecture. The Suzhou city included Wu county and Changzhou county. Changshu county, Kunshan county, and Wujiang department were subordinates of the prefecture. The port where the merchant tax was levied was Fushan port, a market town where the Wangyu river passes to bridge Lake Tai and the Yangzi. Wuxian zhi (Shaoding), 13: 6a-6b, TZSZFZ, 2: 16a-18b; Song huiyao ji gao, shihuo 16: Liangzhe lu, Suzhou.

the final destination (*zhu shui* 住稅) with no fixed quota initially.⁷ However, soon after the merchant tax, like most other taxes, was assigned a quota.⁸ When the Mongol Yuan dynasty ruled China, they increased the tax rate to 3.33% and updated the quotas of the merchant tax to the actual return in the year 1320.⁹ The Ming dynasty maintained the tax rate set by the Mongols but adjusted the quotas multiple times over the course of their rule.¹⁰ Additionally, another two taxes, a passing tax (*guolu* 過路) and a settling tax (*luodi* 落地) were charged together with the merchant tax in late Ming possibly to increase military expenditure.¹¹

When the Shunzhi emperor consolidated the rule of the Manchu dynasty, the Qing state immediately began to reverse the tax increases of late Ming. As Chen Feng reminded us, despite the rhetoric of lowering taxes, early Qing state continued to levy heavy taxes, sometimes exceeding late Ming levels, in land tax, corvee labor, salt, and native customs.¹² So the reversal of late Ming tax hikes, at least in early Qing, was more about adopting an orthodox Confucian rhetoric than constraining the actual functioning of the state.

In addition to lowering tax quotas, the Qing state was keen to establish prohibitions against extra-statutory surcharges. Before the Yongzheng emperor legalized meltage fees in the Eighteenth century, the Qing government had opposed any form of surcharge on the land tax.¹³ The first line in the collection (*zhengshou* 徵收) section of the *Kangxi Digest of Statutes* (*Huidian* 會典) guaranteed all subjects that all forms of surcharges were prohibited:

⁷ Song shi, shihuo xia 8: 1a (4541), Zhenjiang zhi (Jiading), 5: 9b-10a. In Ningbo, the merchant tax was collected on dried seafood as well as fruits and vegetables not harvested locally. Ningbo also had a scheme to distribute the tax among different provincial and local government offices. Siming zhi (Baoqing) 5: 18b-20b.

⁸ See, for example, Ningbo's quota by checkpoints, Siming zhi (Baoqing) 13: 12a-13a. Detail quotas for each counties and checkpoints are available in Song huiyao ji gao, shihuo volume 15 to 18.

⁹ Zhenjiang zhi (Zhishun), 6: 1b, 21a-22a, 27a, Qinchuan zhi (Baoyou), 6: 6b, Jinling xin zhi (Zhida), 3xia: 18b.

¹⁰ Ming shilu, Taizu 14: 4.16 (193), Ming shi, shihuo 5, shangshui (1974-1980). The rate was determined by Zhu Yuanzhang during his war against the Mongol Yuan dynasty in 1364, so he was not positioned to increase the rate yet. The quotas were updated after the Hongwu reign began.

¹¹ The first appearance of the *luodi* tax in Ming shilu was in the Wanli reign, Ming shilu, 351: WL28.9.17 (6580). The first appearance of the *guolu* tax in Ming shilu was also in the Wangli reign, Ming shilu, 351: WL42.4.4 (9778-9783). *Luodi* and *shangshui* were tax together in the memorial on Mingqing shiliao ren bian, 4: 308b-309b.

¹² Cheng Feng, Qing dai caizheng zhengce yu huobi zhengce yanjiu, 102-126.

¹³ For an excellent account of the Yongzheng reforms, see Madeleine Zelin. *The Magistrate's Tael: Rationalizing Fiscal Reform in Eighteenth-Century Ch'ing China* (Berkeley: University of California Press, 1984).

All statutory taxes of the state have their fixed quotas, so the sufferings of the people are solely caused by forceful collections of surcharges... Meltage fees, extra levies, premature levies, and deputized collections, all of these are prohibited (by the state).¹⁴

The leniency of the Qing government toward the agricultural base also extended to commerce. In 1644, the first year of his reign, the Shunzhi emperor lowered the merchant tax quota and repealed the settling tax. The emperor decreed that:

(Merchant) taxes collected at land/water passes were meant for inspection, not to harm trade. (Merchant taxes due) in the first year of Shunzhi are permitted to be pardoned for a whole year. From the first day of the first month in the second year on, the collection (of the merchant tax) should follow early Ming quotas. All late Ming increases are repealed altogether. The settling (luodi) tax collected throughout the empire in small quantities shall be completely prohibited.¹⁵

The above decree, however, did not specify which early Ming merchant tax quota to follow and if the abolition of the settling tax was conditional. When the Shunzhi emperor finally made a decision on the merchant tax quota three years later, the state combined the last Wanli era (48th year of Wanli) quota with half of the increases in the reigns of the last two Ming emperors.¹⁶ For example, at the Xushu pass, the gateway for goods in and out of Suzhou, the late Wanli quota (45th) of 45000 taels was raised by 67446.875, exactly half of the late Ming hikes, reaching 113946.875 in the 2nd Year of Shunzhi.¹⁷ Unsurprisingly, this quota

¹⁴ Premature levies were taxes that were collected before they were due, sometimes by a year in advance. Deputized collections were prohibited by the state because when prefectural/circuit clerks were dispatched to counties and departments to help with tax collection, the clerks tended to commit bribery and extortion. 國家正供、原有定額、閭閻疾苦、惟在橫徵。 。 。 曰火耗、曰加派、曰預徵、曰差提、莫不有禁。 KXHD, 24: 12a-17b.

¹⁵ 關津抽稅、原寓譏察、非欲困商、順治元年准通免一年、自二年正月初一日以後、方照故明初額起稅、凡末年一切加增盡行豁免、其直省州縣零星抽取落地稅銀名色槩行嚴禁。

¹⁶ SZSL, 30: 4.2.12 (250b-251a). 關津抽稅...照萬歷年間原額、及天啟崇禎遞增額數一半徵收。 The merchant tax quota was cut differently from that of the land tax, which followed the quota of the 48th year of Wanli (1620), unless special arrangements were made. It should also be noted that the tax rate of Shunzhi reign followed that of 3rd year of Chongzhen. See, for example, Xushu guan zhi (1827), 5: 1a.

¹⁷ Xushu guan zhi (1673), 6: 2a-3a. The was a 1500 tael difference in math, which can be explained by the Qing practice of assessing copper cash (*ben se* 本色) or the copper *tong jin* 銅筋 separately. Xushu guan zhi (1673), 5: 1a-8a. It should also be mentioned that the traditional dating of Xushu guan zhi (1673) is wrong, as the source covers what happened in the Yongzheng reign. See, for example, the end of *juan* 7. For purpose of easy reference, I still keep 1673.

would continue to rise in the Qing dynasty.¹⁸

Likewise, the Shunzhi prohibition of the settling tax was likely never enforced. While the Shunzhi emperor reiterated the prohibition many times in his reign,¹⁹ the Kangxi and Yongzheng emperors continued to levy this tax for revenue.²⁰ When the Yongzheng emperor learned that provincial officials in Jiangxi contributed their salaries to fulfill the settling tax, he rebuked the officials for “courting publicity and not following the way of the minister.”

If I approve the abolition of the (settling) tax, which is a state income that the Kangxi emperor never abolished for more than sixty years, how can I arbitrarily abolish it? If I approve the collection from merchants, then I would be restoring the collection of a tax waived by (former governor) Bai Huang (白潢 1660-1737). How could any innocent subjects possibly not blame me? If I approve Bai Huang’s practice and use officials’ contributions to fulfill the tax for merchants, then where are the rules of the state? How could this be the way to govern all under heaven?²¹

When the Qianlong emperor inherited the throne from the Yongzheng emperor in 1735, nearly 90 years after Shunzhi emperor’s prohibition decree, the new emperor finally sealed the issue of the settling tax by setting up conditions for the prohibition. Settling tax collected in “prefectural/department/county seats that are densely populated, commercially active, and conveniently inspected by officials” should continue as usual. Vice versa, “in villages and market towns, (the collection of the settling tax) should be completely prohibited.”²²

Additionally, in late 1741, the Qianlong emperor interpreted the spirit of the prohibition of the settling tax by his great-grandfather. Even in urban areas where collection of the settling

¹⁸ See, for example, the quota increases in the Kangxi reign, YZHD, 52: 2a-6a.

¹⁹ SZSL, 15: 2.4.15 (137a); 30: 4.2.12 (250b-251a); 33: 4.7.25 (273b).

²⁰ See, for example, YZHD, 53: 17a, YZSL, 30: 3.3.29 (464a-465b). It is interesting to note that the letters of appointment (*chishu* 敕書) issued by the Shunzhi and Kangxi emperors to inspectors of the Linqing pass, there was a clause which reminded the inspector that the settling tax was prohibited. NGDK, No. 103961, 104356, 104532. This clause was not found in the letters of appointment for the inspectors of other passes.

²¹ YZSL, 53: 5.2.20 (807a-807b). 朕若批令將稅銀豁免、則是國家之經費、聖祖仁皇帝六十餘年所未免者、而朕安能任意輕免之耶、若批令仍向商民徵收、則是白潢已免之項、而朕復行徵收、無知愚民、豈不歸怨於朕、若批令照白潢之例、以公捐銀兩代商完課、則國體何在、有此治天下之道乎。

²² QLSL, 5: YZ13.10.16 (231a-231b). 凡市集落地稅、其在府州縣城內、人煙輳集、貿易眾多、且官員易於稽查者、照舊徵收、但不許額外苛索、亦不許重複徵收、若在鄉鎮村落、則全行禁革。

tax were permitted, “small merchants selling local products in small quantities” would be exempted from the tax. Since the tax was exempted, brokers who collected the settling tax on behalf of the government would have their licenses (*yatie* 牙帖) revoked (see below).²³ Through the establishment of specific conditions for collecting the settling tax, the Qianlong emperor effectively legalized a novel commercial tax, bolstered state revenue, and cemented the separation between the merchant tax and the settling tax that had begun during the late Ming era. When big long-distance traders/brokers brought goods into an urban market for sale, they needed to pay the settling tax. When merchants regardless the scale of their businesses passed through land/water passes, they needed to pay the merchant tax.²⁴

Recognizing State Deficiencies and Local Realities: The Merchant Tax

While the settling tax represented a new type of commercial tax recognized by the Qing state, the merchant tax highlighted the central government's lack of understanding and control over an existing institution. Though the money collected at land/water passes was summarized as the merchant tax, the actual collection of the tax was based on itemized rate as well as the kind of transportation on which the goods were loaded. Some passes only taxed goods, some taxed both goods and transportation, and some passes taxed ships even if they were empty.²⁵

For instance, at the Xushu pass, the merchant tax was levied on more than a hundred distinct kinds of goods grouped into four tiers.²⁶ To determine the exact amount of collection, ships needed to have their front width (*liang tou* 樑頭) measured. Kangxi 25 Each front width (7 foot to 18 foot) had 4 tax brackets to match the tier of the goods being transported. For

²³ QLSL, 154: 6.11.11 (1205b-1206a). 其中雜貨小販、零星土產、既遵諭旨不收落地稅、牙帖應一例刪除。

²⁴ See, for example, QLHDZL, 48: 52b. The Qianlong emperor later permanently exempted (*yong mian* 永免) the merchant tax on some necessities, such as rice. But this policy only lasted for several years before being reverted to the old arrangement. See below.

²⁵ QLSL, 164: 7.4.2 (62b-63b). For detailed rates of transportation and some goods, see YZHD, 52: 7a-21b.

²⁶ For the list of goods, see Xushu guan zhi (1827), 5: 3b-5b.

example, according to regulations on merchant tax rates approved by the board of revenue in 1686 (KX 25), a 7-foot ship carrying beans should pay tier 4 (*jia bu* 加補) tax at 11.1 taels, while an 18-foot ship carrying the same good should pay 67.3 taels.²⁷ In comparison, the same ships would have paid 1.26 and 10.5 taels respectively according to Shunzhi rates (12nian, 1665).²⁸

However, this method of merchant tax collection did not concern the exact amount as well as value of the goods being transported. Even if the 7-foot ship filled its cargo instead with ivory (also tier 4), a much more expensive merchandise compared with beans, it would pay the same amount of tax. And if the above two ships carried the same volume of beans, the 18-foot ship still needed to pay more than six times as much tax. To exploit these design flaws in board regulations, merchants switched to newly customized ships that were narrow in width but extra long and deep to maximize volume as well as minimize taxes.²⁹

Xushu pass officials noticed the tax avoidance scheme by merchants because of the sharp drop in tax income. As officials needed to fulfill the merchant tax quota, they stopped the practice of board regulations and enforced local rules to collect the merchant tax for decades since the mid-Kangxi period. Xushu officials collected merchant tax according to the estimated volume of the cargo on board the transportation. The tax rate of beans, for example, ranged from 0.026 taels to 0.07 taels per *shi*.³⁰ In 1727, the Yongzheng emperor and the board of revenue finally endorsed the Xushu practice.³¹ However, the board quickly noticed the huge gap between the highest and lowest rate as well as the problems of tax farming thus created. Therefore, the central state adopted a simplified policy to streamline the merchant tax rate of

²⁷ Xushu guan zhi (1673), 6: 21a-23a; Xushu guan zhi (1827), 5: 17b-20a. In the Kangxi period, the only tax-exempt merchandise was books since 1667, but not brushes, ink, and inkstone.

²⁸ Xushu guan zhi (1673), 6: 15b-17b.

²⁹ Xushu guan zhi (1827), 5: 9b.

³⁰ Xushu guan zhi (1827), 5: 13a-b. The highest rate was on petty merchants (*xiao fan*) who did not board a ship or whose ship had a cargo volume below the minimum. In 1720s, the petty merchant tax rate on rice was lowered first locally to 0.05 taels per *shi* and then 0.04 taels per *shi* by the central government. Ibid, 5: 12b-15a.

³¹ Xushu guan zhi (1827), 5: 12b-15a.

beans to 0.04 taels per *shi* regardless of size and kind of transportation.³² For the largest ships with the lowest rate, the new regulations of the board effectively increased their tax rate by more than 50%. This tax increase was the reason passes could have hundreds of thousands of taels in surplus to support the financial need of the state as well as the emperor. Lastly, the central state ordered all other passes throughout the empire to report if they had similarly adopted local practices so that the board of revenue could reform its regulations and regain local control. As a result, the Bei xin pass in Hangzhou adopted a new scheme that assessed merchant tax on the exact quantities being transported,³³ and charged ship rates not simply on the front width but also took the style of the ship into consideration in 1729 (YZ7).³⁴

Thanks to reforms of the merchant tax in the Yongzheng reign, the Qing state not only improved its understanding regarding how the tax was levied locally, but also raised the rate for an unprecedented amount of revenue,³⁵ which was not earmarked to any particular spending. In other words, additional merchant tax collected became surplus that were readily available to address imperial needs. In the Qianlong era, the merchant tax was collected at two dozen land/water passes as well as their branches (*kou'an* 口岸), sometimes hundreds of miles away from their respective passes. Thanks to the separation of the merchant tax and the settling tax, the former was also called (native) custom duties (*guanshui* 關稅) and/or ship fees (*chuanliao* 船料) when collected at water passes.³⁶

Lai Hui-min differentiated the passes in the Qianlong era into two groups. The first handed all reported income to the board of revenue; the second group, however, only sent the merchant

³² Xushu guan zhi (1827), 5: 15a-17b.

³³ Beixin guan zhi (1731), juan 13.

³⁴ Beixin guan zhi (1731), 14: 1a-4a. I was not able to locate the exact date as the memorial is not available. The YZ7 year is from QLHDZL, 48: 41a. It should also be noted that depending on how one read what “*zhu jian* (逐件)” in a 1724 (YZ2) decree meant, the Yongzheng emperor may have initiate the movement to assess merchant tax on the exact quantity being transported. See YZHD, 52: 36b-37b; Beixin guan zhi (1731), 3: 4a-5a. I think *zhu jian* meant by kind, not by quantity here.

³⁵ The Bei xin pass in Hangzhou also saw a similar pattern of growth as in the Xushu pass. Beixin guan zhi (1731), 4: 4a-4b.

³⁶ For a general introduction of custom duties from early China to Qing, including both native as well as maritime customs and summaries of their respective passes, see Ni Yuping, *Customs Duties in the Qing Dynasty, ca. 1644–1911* (Leiden: Brill, 2016).

tax quota (and affiliated fees if any) to the board, while the emperor, through the imperial household department, received the surplus (*yingyu* 盈餘).³⁷ For example, the Tianjin pass had an annual quota of 40,464 taels with 7,692.3125 taels of affiliated fees. Surplus occurred when the above two as well as a roughly 14,000 taels of expenses were fulfilled.³⁸ The first 26,000 taels of surplus, matching the amount of surplus reported in first year ruled by the Qianlong emperor (YZ13 or 1735), went to the board together with the quota.³⁹ Any surplus exceeding 26,000 taels (*ewai yingyu* 額外盈餘) would go to the coffers of the imperial household department.

Elsewhere, the emperor and the imperial household department only received a fixed amount of income from the passes, while the board of revenue received the uncapped surplus. The Xushu pass⁴⁰ in Suzhou, one of the most lucrative passes in the empire in terms of income, had an annual merchant tax quota of 168,709.075 taels with 22,442.3125 taels of affiliated fees. Unlike that of the Tianjin pass, the surplus of the Xushu pass did not deduct the cost. Instead, a 10% meltage fee was collected to cover cost, though sometimes it was not enough.⁴¹ Additionally, the Xushu pass transferred 30,000 taels annually to support most of the budget

³⁷ Lai Hui-min, "Qing Qianlong chao de shuiguan yu huangshi caizheng," 57-66. The emperor received some (those exceeding the YZ13 amount) or all of the surplus depending on the passes.

³⁸ The cost was much lower in the early Qianlong era. In the tax year of QL6, the cost at 186 taels was used to cover the boarding of the pass clerks. NGDK, No. 012860. In the tax year of QL17, the cost rose to 14,313.86 and stayed at 14,000. NGDK, No. 073467.

³⁹ NGDK, No. 026911. The Jiaqing era yitong zhi misunderstood this 26,000-tael amount as a different tax on seafood (*haishui*). JQYTZ, 5 (Zhili): 33b (354), Xiaogan xian zhi, 4: 2b. The actual *haishui* in Zhili, was 7,835.1 taels in 1753 and raised to 11,285.48 in 1764. QLHDZL, 50: 7b, Luanzhou zhi (1898), 13: 10b, JQHDSL, 195: 9a.

⁴⁰ The characters 許墅 was actually the written rendering of the pronunciation of 許市 in the Wu dialect. The story that the Qianlong emperor misread 許 as 許 during one of his southern tours and forced all under heaven to read the character differently was only a legend. Jiang Rong, "'Xushu guan' duyin kao," 12, Cai Ning, "'Xushu guan' diming duyin xin kao," 22.

⁴¹ Lin Tzu-Ya estimated the surcharges at 26%-28% in the Yongzheng period. The surcharges totaled around 100,000 taels to cover the cost as well as other official commissions of 80,000-90,000 taels. When the Qianlong emperor lowered legal surcharges to 10% for land tax, the surcharge on merchant tax was also adjusted to 10%. The deficit thus created was supplemented from the surplus. Lin Tzu-Ya, "Qing dai zhong qi (1723-1850) Suzhou zhizao yu neiwufu caizheng guanxi zhi yanjiu: Yi Xushu guan wei zhongxin," 65-67. To illustrate, in the tax year of YZ13, the meltage fee was not reported. The reported cost was only 6577.28, which was much lower compared to mid-Qianlong cost of 50-60 thousand taels. NGDK, No. 052491.

of Suzhou Imperial Manufactory (Suzhou Zhizao 蘇州織造).⁴² So the actual amount of remitted surplus received by the board of revenue needed to deduct both the cost and the budget.⁴³

In 1742, the Qianlong emperor sought to permanently waive (*yong mian* 永免) merchant tax on rice and beans throughout the empire as “though the tax per *shi* was little, merchants would make excuses of the tax and raise the price (of rice and beans to burden the people).”⁴⁴ In doing so, he again was fulfilling the policy of his great grandfather, the Shunzhi emperor, who in 1647 (SZ4) decreed to waive the merchant tax on rice and wheat.⁴⁵ Yet in early 1749, less than seven years after Qianlong’s abolition, the emperor as well as state regret and restored the tax back to previous rates. What was the emperor thinking and not thinking about when lowering the tax quota? How did the Qing, a state that scholars argued was usually bounded by the notion of “quota-ism” (*yuan’e zhuyi* 原額主義),⁴⁶ find the freedom to increase and decrease quotas at will?

The Qianlong emperor may not have been sufficiently aware of the importance of the merchant tax on rice and beans to prepare for the loss of income. In fact, the merchant tax from rice and beans (*mi dou shuiyin* 米豆稅銀) was about half of the total income at the Xushu pass, so much so that officials grouped all other goods together and named them miscellaneous goods

⁴² Lai Hui-min, “Qing Qianlong chao de shuiguan yu huangshi caizheng,” 64-65. This 30,000 did not include *yanglian*, which was lowered from more than 20,000 taels to 16,000 taels from Yongzheng to Qianlong. Ibid, 73. *Yanglian* was regarded as part of the cost that was covered by the surplus. But if an official received *yanglian* from other posts, such as the financial commissioner and/or the director of the imperial manufactory, he would not be eligible for *yanglian*. The money thus saved (*jie* 節, usually 6,000 taels) would be remitted to the imperial household department together with the unspent funds in 30,000-tael budget of the imperial manufactory after the current tax year. NGDK, No. 177784; NPMDLQA, No. 002414.

⁴³ See, for example, the tax year of QL17, when the pass reported 495,227.0874 taels of income and collected an additional 53,701.41124 taels of surcharge as well as tax arrears to offset a cost of 66,294.81479 taels. After transferring 30,000 taels to the imperial manufactory, the quota as well as the remaining surplus of 261,482.2964 taels was remitted to the board. NGDK, No. 75423.

⁴⁴ QLSL, 164: 62b-63b. 關口徵納米稅、雖每石所收無幾、商人藉口額課、勢必高擡價值、是取之商者、仍出之民也。

⁴⁵ This decree was pushed back by the board of revenue. The board proposed to set up conditions for the waive. Ships owned by peasants would be tax free, while ships owned by merchant would follow the lower tax rate of tier of 2 (down from tier 4). Xushu guan zhi (1673), 7: 3b. I imagine not too many peasants owned ships.

⁴⁶ For a recent study on the ideology of quota-ism, see Taisu Zhang, *The Ideological Foundations of Qing Taxation*, 198-205. It should be noted that contrary to what was commonly believed, Iwai Shigeki stressed that quota-ism did NOT (I capitalize this for emphasis) stop the Qing government from being flexible by imposing surcharges to solve its funding insufficiency. Iwai Shigeki, *Chūgoku kinsei zaiseishi no kenkyū*, translated into Chinese by Fu Yong, 141-142.

(*zashui* or *zahuo shui* 雜貨稅).⁴⁷ As a result, from 1742 to 1749, local officials could barely fulfill the quota of the merchant tax, let alone the surplus.⁴⁸

This lack of fiscal resources quickly created tensions between the board of revenue, the imperial household department, and provincial officials. Among them, the board had the lowest priority and only received what was left. For 18 days in 1744, the Xushu pass only reported 7,628.8644 taels of silver in income, which was less than the prorated quota of 9557.569375 taels. What was worse, the cost, supplemented by 949.37274 taels of surcharge and fees, was 1,776.8108 taels, leaving a deficit of 827.43806 to break even. The Suzhou imperial manufactory also needed 1,500 taels. In the end, the board of revenue only received 5301.42634 taels, or 55% of the quota (and fees).⁴⁹

The board of revenue, however, disputed the income report submitted from Jiangsu. By comparing the waived rice and bean tax (22,696 taels) with the 18-day average of the previous year (9,000 or so),⁵⁰ the board found a sizable increase and questioned if this was accurate. Furthermore, the board suspected that provincial officials could have exaggerated the amount of waived rice and beans tax so that they could fabricate an empty surplus. This empty surplus, hinted by the board, served as a distraction to bury the potential problem of unfulfilled quota underground. The emperor endorsed the rebuttal of the board and ordered the Jiangsu governor investigate if any malpractice had happened.⁵¹

Unfortunately, I did not find the reply from Jiangsu. But the governor responded to a similar board inquiry of Xushu pass's income of the same tax year. In the 130 days immediately before the current 18 days, the Xushu pass only collected 45,420 taels, which compared with

⁴⁷ NGDK, 100130. Liao Shengfeng compiled tables and compared the percentages of rice/beans with other goods in the total income of the Xushu pass. He found that the former was decreasing in terms of percentage since the mid-Qianlong period. See Liao Shengfeng, "Shi shu Qing dai qian qi Suzhou Xushu guan de shangpin liutong," 80-83.

⁴⁸ For the amount of reported tax, see table 6 in Liu Qidan, "Qing dai Xushu guan caishui yanjiu (1645-1860), 58-68.

⁴⁹ NGDK, No. 012680.

⁵⁰ The reported rice and bean (waived) tax in the previous year was 212,758.52 taels, or roughly 545.53 taels per day. This year had a leap month in the Chinese calendar. NGDK, No. 013331.

⁵¹ NGDK, No. 020102.

the prorated quota (69,026) was short by 23,606 taels. Provincial officials, on the other hand, again blamed the waived rice and beans tax for the loss. They claimed that as much as 90,698 taels of tax was waived, which the board of revenue questioned as the same period in 1740 to 1741 only yielded roughly 51,400 taels. The governor investigated the situation and replied that the decline of the commercial tax on miscellaneous goods was because of dam dredging of the grand canal near Dantu and Danyang (Shaju Dam 煞埧 and Batiaohe River 壩挑河). This work stranded ships for the cross-provincial (*nan-bei* 南北) trade and limited the supply of rice and beans to Suzhou and Hangzhou. Having learned about the unsatisfied demand, local merchants not blocked by the dam found their own ways to rush the supply of rice and beans, which caused an unusually high (waived) rice and bean tax in the Spring of 1744.⁵² The board and the emperor acknowledged the investigation and dropped the case.⁵³

When the “misinformed and misguided” Qianlong emperor waged the first Jinchuan campaign (1747-49) against local chieftains in northwestern Sichuan, the state suddenly stretched its finances.⁵⁴ This fiscal crisis, however, provided an opportunity for the board of revenue, the imperial household department, and provincial officials to revisit the issue of merchant taxes. Tula, director of the Suzhou imperial manufactory and the ex-officio inspector of the Xushu pass, memorialized the emperor to restore the collection of merchant tax on rice and beans:

Your servant found this tax had long been a part of the quota, the abolition of which was an extraordinary imperial grace. At present, the rebellious Miao tribes have not been suppressed, so all under heaven should share this concern. Furthermore, restoring the quota is different from imposing new taxes. For each picul (of rice and/or beans), (a merchant pays) only 0.04-0.05 taels of silver in tax. This (small amount) will not harm merchants, who will follow the regulations and pay taxes to support the financial needs of military

⁵² NGDK, No. 093334.

⁵³ NGDK, No. 022718. 毋庸議.

⁵⁴ For a quick summary of the first Jinchuan campaign, see Dai Yingcong, *The Sichuan Frontier and Tibet: Imperial Strategy in the Early Qing*, 126-129.

operations...After we swiftly crush (the rebels), we could grant another extraordinary imperial grace and waive the taxes again.⁵⁵

After deliberation, the board of revenue quickly seconded Tula's memorial and recommended the emperor to restore the merchant tax on rice and beans.⁵⁶ Looking for an excuse to reverse the abolition, the Qianlong emperor explained the experimental nature of what he had confidently decreed as "permanently waved."

I intended to **experiment** (the abolition) for a few years to test if it would benefit the food (expenses) of the people, and then reconsider (the policy). But in the past few years, though the tax was waived, the price of rice and beans not only did not decrease, but turned high more frequently. Clearly this is because treacherous merchants did not understand the imperial grace of the tax abolition, and monopolized all profit for themselves. Instead, (merchants) used limited state revenue to expand their own pockets three times. (Since the abolition) did not benefit the people, (the merchant tax) should be restored to previous quotas...⁵⁷

The reason the merchant tax should be restored, the emperor decreed, was not because of the fiscal crisis caused by the stalemate of the Jinchuan campaign.⁵⁸ Rather the treacherous merchants were to blame. They monopolized all benefit of the imperial grace without sharing any bit with the ordinary people who suffered from high food price. So, the emperor withdrew the grace to punish the greedy merchants and revenge the people.

Any modern economist, however, would likely tell the Qianlong emperor that he had wrongly blamed the merchants for the price increase. The price of grains in a market, as the

⁵⁵ NPMDLQA, No. 003613. 奴才查得此項稅銀本屬正額、由來已久、豁免係恩施格外、今逆苗不靖、普天率土自同共慮、且酌復原額、又非加增、額外每擔解稅不過四五分、較商民無損、未有不遵循輸納、以佐軍需也、奴才經理關稅時、勉勵、聖主恤商便民之至意、尚恐未固、何敢妄陳、聚領(廿於/榷)之利、實為軍需起見、不揣冒昧、請將各關米豆稅銀仍照舊例徵收、不無稍補、俟指日蕩平、或應酌免、出自特恩、是否有當、伏祈聖主敕部議覆施行、謹奏。

⁵⁶ Sui shou deng ji dang (hereon SSDJD), QL13.11.23.

⁵⁷ QL13.11.23 (454a-b). 朕意欲試行數年、果否於民食有裨再行酌量、乃數年來、稅免而米豆之價、不惟不減、而昂貴時或有加、明係奸商不知免稅之恩、專利自封、轉以有限之帑項、肥三倍之囊橐、無裨閭閻、允宜仍復原額。

⁵⁸ Similarly, the emperor and the state never explicitly admitted that financing the first Jinchuan campaign had a higher priority over the ever-normal granaries. But planning for more fiscal resources before the final conclusion of the war was not unthinkable. Helen Dunstan, *State or Merchant*, 380-399.

economist would claim, is determined by supply and demand as well as if it is a market free from quotas, monopolies, etc. If the emperor listened to the economist, he would analyze the statistics of grain import/export, market liquidity (currency supply), cost of transportation, wages of labor, grain output, and so on. Locating and analyzing all of these data is beyond the immediate concern of this dissertation, but as we have learned above, in 1744, dam dredging near Dantu and Danyang along the grand canal had blocked a lot of ships. By taking a detour from the dam, shipping grains in and out of this region by human/animal labor would definitely raise the cost of transportation, contributing to a higher market price.

Did the emperor, at least, get the price trend right? As shown in Chart 1.1 (each dot denotes the monthly highest and lowest prices reported by the provincial governor), from 1736 to 1748, rice and beans prices in Jiangsu, the national center of grain wholesale,⁵⁹ were generally in a stable range. Since 1748, the year that the emperor restored the merchant tax on rice and beans, prices quickly increased to unprecedented levels. In the end, the emperor himself ignored the price increases as well as the sufferings of the ordinary people, whom he claimed to protect. Even after the end of the Jinchuan campaigns, the merchant tax on rice and beans stayed the same. When the ordinary people suffered from high grain price and the lack of calories, so much so they had to abandon their newborn babies (see Chapter 2), the emperor via the imperial household department each year received a hefty merchant tax surplus of hundreds of thousands of taels.⁶⁰

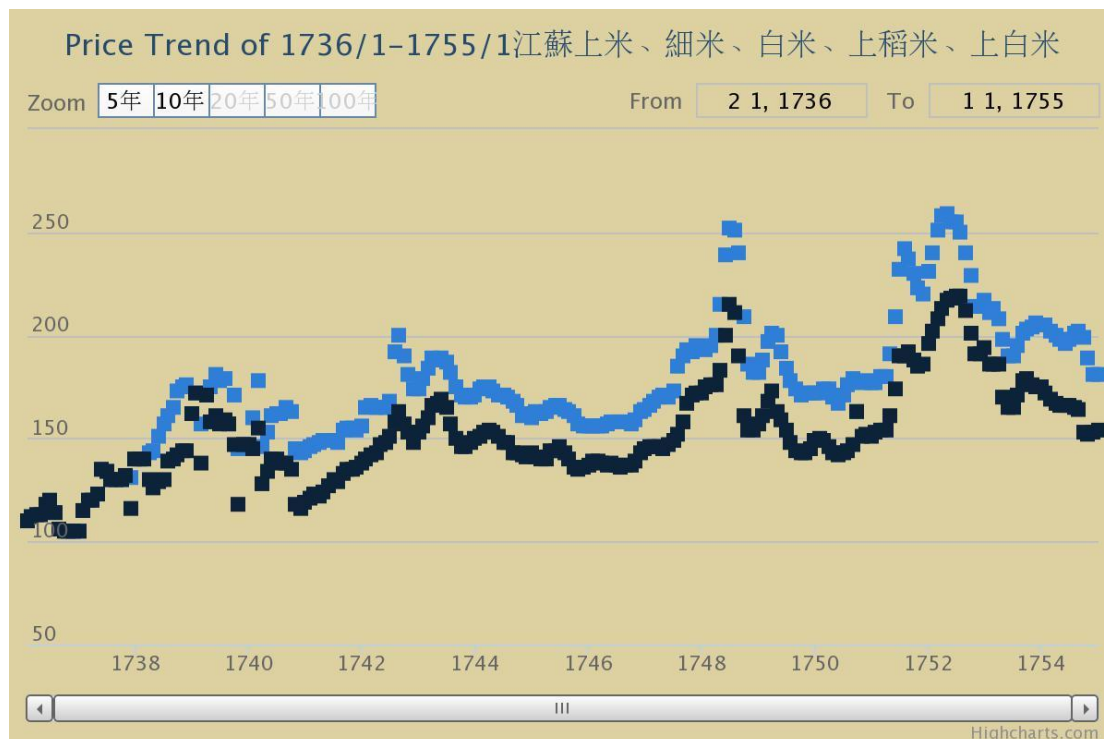
Influenced by the theory of Douglass North, Lai Hui-min depicted the flow of surplus merchant tax into the coffers of the imperial household department as “rent-seeking by the

⁵⁹ Liao Shengfeng, “Shi shu Qing dai qian qi Suzhou Xushu guan de shangpin liutong,” 81; Wang Lei, “Shi shu Mingqing shiqi Suzhou Xushu guan de zhineng zhuanbian,” 106.

⁶⁰ Lai Hui-min estimated that the imperial household department received 300,000 to 500,000 taels from the passes each year in the Qianlong reign. This amount included surplus, surcharges, and fines (repayment). Lai Hui-min, “Qing Qianlong chao de shuiguan yu huangshi caizheng,” 86. Officials and clerks responsible for the passes also took a piece, albeit a small one, from the merchant tax. Fan I-Chun estimated that their take was 3.7-5%. See Fan I-Chun, “Zousi, tanwu, guanshui zhidu yu Mingqing guo nei huowu liutong shui de zhengshou,” 87.

ruler.”⁶¹ This accusation, however, based on a rigid Weberian separation between the office and the individual, overlooked the unique roles of the emperor as the sovereign --- the embodiment of the state. Moreover, Lai Hui-min’s depiction overemphasized the sources of the spending at the expense of the functions/nature of the spending. This was also the result of an unfair, Weberian/Northian bias against the Qianlong emperor. According to Lai’s statistics, the majority of Qianlong’s “personal” income ended up with routine maintenance of imperial palaces, patronage of Tibetan Buddhism/Mongols, and transfers back to the board of revenue.⁶² All of these were clearly benefiting the Qing state.

As for the notion of quota-ism, unlike the land tax, the Qing state actively reformed its regulations of the passes to understand how merchant tax was collected locally. Then, the state deliberately maintained low quotas to keep routine spending at bay as well as to direct surplus for urgent fiscal needs.



⁶¹ Lai Hui-min, *Qianlong Huangdi de hebao*, 13-15.

⁶² Lai Hui-min, *Qianlong Huangdi de hebao*, 17, 475-479.

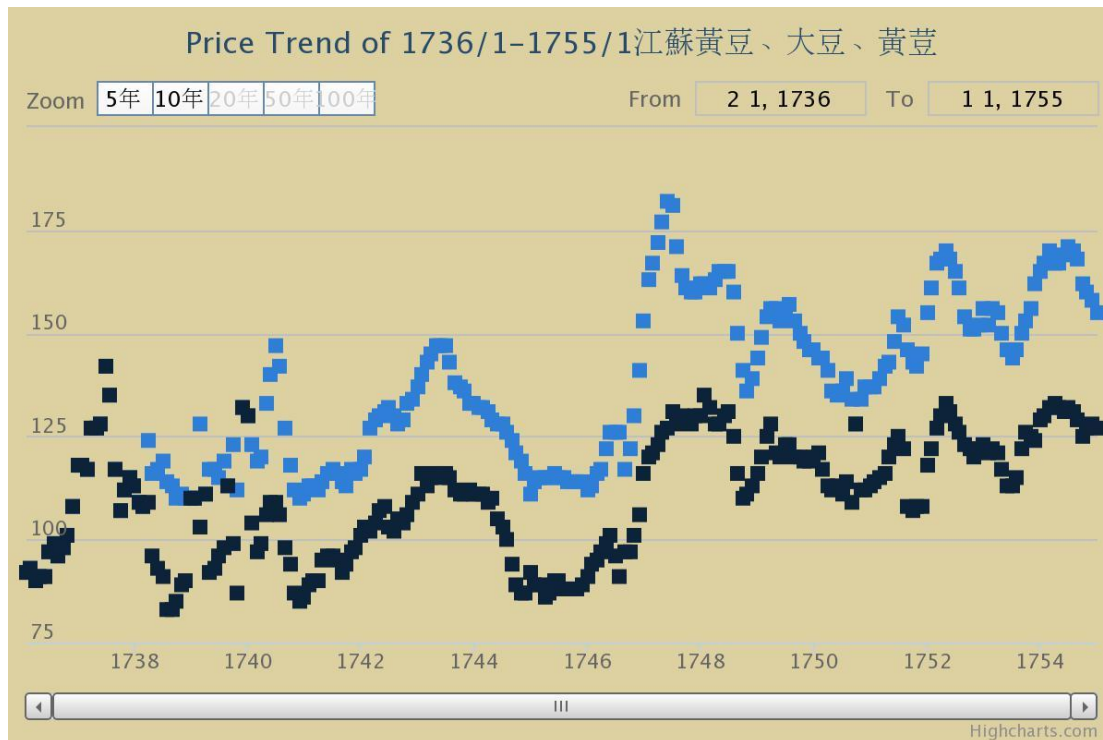


Chart 1.1 Price Trend of Wholly Milled Rice and Beans
Source: Qing Dynasty Grain Prices Database, Academia Sinica.

Recentralizing Control over the Brokered Market: The Broker's License

State deficiencies regarding local fiscal realities, however, were not limited to the merchant tax. As seen from the charts on the price of rice and beans above, not only did the Qianlong emperor wrongly blamed the merchants, but he may have also accused the wrong ones. The merchants that paid the merchant tax on rice and beans were the licensed *yahang* (牙行) merchants, who specialized in the wholesale market and partnered with small retailers. Sometimes *yahang* merchants opened their own shops to deal with consumers as well. For example, a licensed *yahang* merchant dealing grains (*liangshi dou hang* 糧食豆行) in Suzhou also had a shop selling tofu (*doufu dian* 豆腐店).⁶³

As explained previously in this chapter, since the early Qianlong period, *yahang*

⁶³ *Mingqing Suzhou Gongshangye beike ji* (hereon SZGSBK), 233.

merchants were solely responsible to collect the settling tax on behalf of the state. Whoever purchased goods from *yahang* merchants, whether consumers at shops and/or retailers at warehouses, needed to pay the settling tax. Since *yahang* merchants who paid the merchant tax were not the sole sellers of grains, and as we will see later, they were prohibited from conducting business in the non-brokered rural market, it is highly unlikely that they were the primary cause of the high market prices of rice and beans, as wrongly accused by the emperor.

After *yahang* merchants paid the merchant tax to the state at passes, they needed to deal with the settling tax before goods could be sold. In his 1741 decree above, the Qianlong emperor pointed to brokers (*ya*, *yaren*, or *yahang* 牙人) as being the other side of the settling tax and confirmed their roles in collecting the tax. As late as in 1735, the Qianlong emperor was still more concerned about local officials and clerks burdening merchants with duplicate charges, surcharges, and illicit taxation.⁶⁴ In 1741, however, the emperor completely omitted the roles of local officials and clerks from the settling tax:

Brokers' licenses and the settling tax are two sides of the same thing. Hereon, for those parts of counties and departments that did not have the settling tax, brokers should only practice brokerage in urban areas and should not go to villages and market towns to collect illicit charges; for those parts that have the settling tax, brokers should only (intermediate and collect the settling tax) at approved and currently operational places, but they should not collect illicit taxes at previously authorized but currently disapproved places... Henceforth, except for newly opened markets (with the settling tax), where additional licenses are issued after deliberation, (officials) should not arbitrarily expand the number of license beyond the quota.⁶⁵

Maura Dykstra wrote that the Qing administration created two parallel kinds of markets, brokered markets trading brokered goods with no official presence and non-brokered markets

⁶⁴ QLSL, 5: YZ13.10.16 (231a-231b).

⁶⁵ QLSL, 154: 6.11.11 (1205b-1206a). 牙帖與落地稅相表裏、嗣後牙人、凡各州縣原無落地稅地方、止許於城廂行牙、不得往鄉鎮村落私行抽取、其有落地稅地方、止許在題定現收處所、不得於已裁處所私收、遇有認退等事、俱報明地方官、詳准給帖、不許私相當賣、嗣後除有新開集場、許再行酌定名數給帖、不得於額外任意增添。

trading non-brokered goods.⁶⁶ Brokered markets, as we have learned, needed to pay the settling tax. As for markets free from the settling tax, no brokers were needed. Hence the licenses of these brokers were revoked and the amount of the annual broker license tax (*yahang/yatie shui/yin* 牙行/牙帖稅銀) was lowered accordingly. For example, in 1726, Wujiang county of Suzhou prefecture had 323 licensed brokers to fulfil a tax quota of 118 taels, 53.3 taels of which were later cut due to the abolition of the settling tax in 1741.⁶⁷

The Qing state, however, was not “destroying its administrative profile entirely” at the market space to make room for brokers as Dykstra wrote.⁶⁸ Instead, by issuing broker licenses, the state made decisions on which trade and/or market it wanted to delegate to brokers and supervise from behind the scenes. The Qianlong emperor approved two kinds of business for brokers. The first was long distance, cross-provincial wholesale trade such as rice. When transporters finally arrived at their destinations, the goods needed to be taxed (settling tax) and cleared by brokers before they were distributed to individual shops. The second were trades in which merchandises needed the professional services of brokers to determine the value of the goods.⁶⁹ For example, rice wine diluted to different alcoholic content needed the professional evaluation of brokers.⁷⁰

The next step the central government took to break down local control of markets was to recentralize the licensing of brokers. Before the 18th century recentralization, local governments and their functionaries had negotiated with local business elites over the distribution of local commercial profit.⁷¹ In 1733, 1739, and 1743, the Yongzheng and Qianlong emperors each decreed provincial officials to fix the quota of broker licenses under

⁶⁶ Maura Dykstra, “Cross-Jurisdictional Trade and Contract Enforcement in Qing China,” 103-104.

⁶⁷ Wujiang xian zhi, 17: 31a-b.

⁶⁸ Maura Dykstra, “Cross-Jurisdictional Trade and Contract Enforcement in Qing China,” 104.

⁶⁹ QLSL, 154: 6.11.11 (1205b-1206a). 一直屬牙行、除現在額帖內、凡係遠商總貨、到地發賣、以及各項貨物、必須經紀評賣者、原有牙帖、應照舊存留..

⁷⁰ Hong Huanchun, *Mingqing shi ou cun*, 570. Rice wineries in Chongqing needed broker licenses as well. Fan Jinmin, “Bachi yu yingchai,” 61.

⁷¹ Aramiya Manabu 新宮学, *Min Shin toshi shōgyōshi no kenkyū* 明清都市商業史の研究, 275-303.

their jurisdictions and report the number to the board of revenue for recording purposes. Local officials were not permitted to issue broker licenses anymore.⁷² Furthermore, local yamen clerks were not permitted to have broker licenses.⁷³ Yet from the frequency of imperial decrees, we know that local officials continued to breach the prohibitions. For example, some counties in Jiangsu issued more than a hundred licenses despite the imperial prohibition.⁷⁴

The reassertion of the state in local markets regarding both the settling tax and the broker license was more about strengthening the state than the integrity of the market. By competing against local functionaries for control and profits in local markets, the Qing state restricted the opportunities of local officials and clerks, in order to allocate more local resources for the central government to control. To achieve this goal, the central state again enlisted the help of provincial officials. As the emperor decreed, financial commissioners were responsible to determine the quota of the licenses, while provincial governors and governors-general should monitor as well as memorialize to punish local officials who broke the prohibitions.⁷⁵

The processes of regulating local markets resulted in increased centralization, more local knowledge, as well as higher revenue for the state, and it is important not to overlook the significance of the latter. Since the number of licenses available was fixed and new licenses could not be issued at will, newcomers would have to pay a hefty price to enter the commercial world. Though the annual broker license tax was merely a few taels for each broker,⁷⁶ the actual cost occurred when a substitute license (*ding tie* 定帖) was issued to replace an existing one. For example, income from substitute licenses from a single market town in a single county in

⁷² QLHDZL, 50: 32b-33b, 37b-38b, 39b-40b.

⁷³ GXHDSL, 247: 11b-12a. For more discussions on this ban, see Maura Dykstra, "Complicated Matters," 139.

⁷⁴ QLHDZL, 50: 37b-38b.

⁷⁵ GXHDSL, 106: 23b-27b. The Chinese term here is *can* (参), which is usually translated as "impeachment." However, the removal/dismissal from office hinted by impeachment is not part of the meaning of the Chinese term, unless *can* is combined with *he* (劾). This process of enlisting the help of provincial officials to enforce central state prohibitions in localities was similar to how the central state tried to solve the "death by prison" problem. See Maura Dykstra, "A Crisis of Competence: Information, Corruption, and Knowledge about the Decline of the Qing State," 4-6.

⁷⁶ In 1665 (KX4), annual broker's license tax were 2, 1.5, and 1 tael respectively for the three tiers of brokers in the prefecture, and 1.2 tael for those in the counties and departments of the Fengtian prefecture in Manchuria. JQHDSL, 823: 9b-10a. For Qianlong era Jiangsu, the tax was from 0.45 to 1 tael for all counties and departments in the province. JNTZ, 79: 38a-b. So the amount of annual tax was still highly localized.

Henan more than doubled the annual broker license tax of the whole province (see Table 1.1 below).

Year	Henan broker license tax	Zhuxian substitute license fee
1685	7488.055	
1724	2179.56	
1740		5000
1753	2178.8	

Table 1.1 Broker license income
source: KXHD, 35: 8b, YZHD, 53: 7b,
QLHDZL, 50: 5b, QLSL, 113: 5.3.29 (665a-b).

As seen from above, the actual price of the broker licenses was so high that even the governor's heart was unsettled. To appease his conscience (and avoid any accusations of malpractice), the governor allocated 1,000 taels for the salaries of the clerks, 2,000 for public expenses of the county, and 2,000 for providing congee (rice porridge) to the poor during winter. On the other hand, the Qianlong Emperor did not share the governor's concerns and responded that the governor's taxation was "not excessive."⁷⁷ The governor's worry of overcharging taxes was seen by the Qianlong Emperor as nothing abnormal. Instead, it might be exactly what the emperor had anticipated when pressing for recentralization of the market. Although evidence of this nature is scarce, there is little reason to believe that this phenomenon was confined only to Henan. For example, in 1820s, the magistrate of Ba county in Chongqing prefecture annually received a 3,000-4,000 tael income in the name of checking and renewing broker permits (驗帖).⁷⁸ Moreover, the annual rental fee for a single license in the cotton trade

⁷⁷ QLSL, 113: 5.3.29 (665a-b). 得旨、如此辦理、亦不為過刻也。

⁷⁸ Fan Jinmin, "Bachi yu yingchai," 64.

could be as high as 100 taels.⁷⁹

Recentralizing Control over the Non-Brokered Market: The Miscellaneous Taxes

The final stage of fiscal recentralization by the Qing state focused on addressing the issue of miscellaneous taxes, which were challenging for the state to navigate due to a lack of understanding on local government regulated the local non-brokered market.

When lowering quotas and controlling surcharges for both land and merchant taxes, the early Qing state was aware that local officials could prey other targets for their lost income. As early as 1660, the state prohibited the malpractice of local officials who abused shops (*hanghu* 行戶)⁸⁰ by not paying or paying below the market price for their goods as well as services.⁸¹ These merchants who suffered from official abuse shared the experience with land owners. The latter had been approached by local officials for fuels, meals, building materials, furniture, gifts, local products, as well as human/horse labor.⁸²

After the prohibition of land tax surcharges was imposed, the state in 1669 found that local officials issued official tickets (*zhupiao* 硃票) to commission brokers (*yahang* 牙行), shops (*pujia* 鋪家), and urban markets (*chengshi* 城市) for daily supplies without paying the full price. Additionally, yamen clerks and local thugs collaborated to open official brokers to further squeeze business owners. They even extorted poor village folks entering cities with fruits and vegetables on shoulder.⁸³ The Kangxi emperor thus decreed governors and

⁷⁹ *Qing dai Qian-Jia-Dao Baxian dang'an xuan bian, shang* (hereon *BXD*), 341-342. Since the central state did not approve the informal transfer of broker licenses, the lease was technically illegal. Thus, new merchants more often partnered with licensed old ones by making a capital investment, which was a legal way to circumvent the license requirement.

⁸⁰ Hang merchants were merchants participating in their same-trade, usually also same native-place organizations. See below.

⁸¹ KXHD, 24: 14b. 又覆准、州縣有濫取行戶、勒短價值者、責令司道府、每月稽察揭報。

⁸² *Ibid.*

⁸³ Wangjiang Xian zhi, 8b: 48a-50a; SZGSBK, 378-379. 凡一切日用供應衣服器具等件、乃用硃票、悉取備於市民、而牙行鋪家、苦累較前十倍、口稱發價、實則分文不償、更有蠹役、夥同積棍、指稱應官、又立官行、魚肉鋪家、種種不一、甚至柴草蔬果、鄉下窮民擔入城市、每日遭強奪、并價不言、稍有違抗、即有扭打、小民無力、膏血有限、何當官役、日事剝削。

governors-general to set the prohibition against such extortions in stone. Officials who violate the prohibition, as in cases of land tax, would be charged with the offence of surcharging.⁸⁴

However, in 1678, to fund military campaigns against the rebellion of the Three Feudatories (1673-1681), the Kangxi emperor endorsed a series of new laws that cut spendings as well as generated new incomes. Kangxi lowered local revenue (*cunliu* 存留) as well as the wages of military post station personnel. He also converted the collection of tribute grains and paint from kind into money to increase liquidity. For new sources of revenue, the emperor increased/levied taxes on salt, land deeds (*qi shui/shui qi* 契稅/稅契), licensed brokers as well as miscellaneous taxes (*zashui* 雜稅, T2),⁸⁵ and bureaucratic households. Lastly, the emperor wanted to survey unreported land.⁸⁶ Kangxi also promised to reconsider, if not repeal these new measures after the successful suppression of the rebels.

Previously the land deed tax did not have a fixed quota. In the Ming dynasty, the land deed tax was a subcategory of the merchant tax.⁸⁷ In early Qing, it was set at 3% of the value of the transaction and assessed by trade volumes ideally. But because property buyers sometimes did not report or underreported the transactions, actual land deed tax turnout was usually low because of its voluntary nature.⁸⁸ In the Jiangnan region, the practice of *zhao jia* (找價, similar to installment payments) as well as the separation between top/bottom soil rights

⁸⁴ KXHD, 24: 15b. Clerks and their thuggish collaborators will also be punished accordingly.

⁸⁵ *Zafu*, *zashui*, and *zaban* had a hierarchical order. *Zafu* was a big and growing sub-category (T1) of taxation under the category of “*zafu* and others” (*zafu deng*, T0). In the Kangxi and Yongzheng eras, *zafu* included, but not limited to, taxes on land deeds, pawnshops, livestock trading, *yahang* permits, and rice winery (T2). But from QLHDZL on, other parallel sub-categories, such as sands (*lu ke*), salt, tea, etc (T1) were moved under the *zafu* sub-category, elevating *zafu* from a sub-category to a category. *Zashui* then became the sub-category (T2) parallel to sands, salt, tea, etc. Sometimes under *zashui*, there was another sub-sub-category named *zaban* (T3), which was the grouping of locally specific levies. In order to distinguish the many *zas*, I use blankets to signal their order in the category. All orders are applied according to the old system before Qianlong. For example, *zafu* and others are marked as T0, while *zafu* is marked as miscellaneous taxes (*zafu*, T1). See below.

⁸⁶ KXSL, 72: 17.3.11 (921a-b). These measures came into force separately from 1676 onward. The official household (*huan hu* 宦戶) was one of the three categories of households in local tax accounts. The other two were civilian (*min hu* 民戶) and scholar (*ru hu* 儒戶) households. Official and scholar households were partially exempted from the land and head (*diding* 地丁) taxes. See KXHD, 24: 17b-19a.

⁸⁷ Mingshi, 81: 1974.

⁸⁸ The tax rate of the land deed tax was 3% of the sales value as ratified by the Shunzhi emperor in 1647. KXHD, 35: 15b. In addition to the issue of reporting, the land deed tax was also prone to corruption. Local officials and clerks could have issued fake deeds and pocketed the tax. For an example, see DGSL, 47: 2b-3b. The transfer of land ownership could also be tax free if the land served as the security for a loan. Long Denggao, “Qing dai diquan jiaoyi xingshi de duoyuanhua fazhan,” 45-50.

in property transactions meant that the land deed tax was systematically underreported and underpaid.⁸⁹ While the transfer of top-soil ownership was tax free, only the final sale (*jue mai* 絕賣) of the bottom-soil ownership was taxed. This was why in Yongzheng 5 nian [1727], the emperor promulgated a new law that required the use of government issued land deeds, rather than ordinary paper, for real estate transactions. The emperor further specified that “even if a sale or pawn (of real estate) is not permanent, the transaction still need to fill (government issued) land deed (and pay the land deed tax).”⁹⁰

Yongzheng’s legislation regarding the land deed, however, was repealed within a decade by the Qianlong emperor who saw it as overly burdensome and prone to extortion by clerks. “The government issued land deeds are permanently prohibited. As for parties of non-permanent sales or pawns can do as they please. They do not have to bring land deeds before the government for endorsement and pay the land deed tax.”⁹¹ The land deed tax, therefore, continued to be voluntary. For example, in 1804, the Bao family initially sold a piece of top-soil land for 20 taels to a Mr. Xue. In 1809, the seller asked for an additional payment of 16 taels. In 1821, descendants of the Bao finally sold both the top and bottom soil ownership of the land for 36,700 cash. Only the final sale was reported to and taxed by the government.⁹²

When Kangxi increased taxes to combat the Three Feudatories, he assigned land deed tax quotas for counties according to their big/middle/small sizes and provinces. In Jiangsu province, only Suzhou, Songjiang, Changzhou, and Zhenjiang (or SSCZ⁹³ for short) received

⁸⁹ For the practice of zhao jia, see Kishimoto Mio, “Min-Shin jidai ni okeru ‘soka-kaishoku’ mondai,” 263-293. Many Japanese scholars have discussed this top-soil bottom-soil distinction. See, for example, Natsui Haruki, *Chūgoku kindai kōnan no jinushisei kenkyū: sosan kankei bosatsu no bunseki* (Tōkyō: Kyūko Shoin, 2001), 147-149.

⁹⁰ YZHD, 160: Xing Bu 12, lǚ li 11, hu lǚ 6, ke cheng (23a-24a). 至活契典業、亦照例俱用契紙。

⁹¹ QLSL, 8: YZ13.12.6 (303b-304a). 嗣後民間買賣田房、著仍照舊例、自行立契、按則納稅、地方官不得額外多取絲毫、將契紙契根之法、永行禁止、至於活契典業者、乃民間一時借貸銀錢、原不在買賣納稅之例、嗣後聽其自便、不必投契用印、收取稅銀。

⁹² Xue Jingui, Qing dai yilai Suzhou tudi qiyue wenshu jiedu, rental transfer 5 (上岸田文契), installment 4 (貼契), final sale 7 (貼絕契). Sometimes sellers immediately agreed that the buyer could handle land tax (*ban liang* 辦糧), which marked the occasion for the government to recognize the transaction and levy taxes, in the initial sale. Ibid, land sale 1 (賣田文契).

⁹³ Taicang was not elevated to independent department status until 1724, when big counties in Jiangnan were divided into two. See note on next page. Thereafter SSCZ became SSTCZ.

the new quota. Big counties each needed to fulfill an annual quota of 600 taels. For middle and small counties, the quota was 400 and 200 taels respectively.⁹⁴

The big/middle/small county distinction was important for Qing dynasty local administration. This status determined how much *yanglian* silver (養廉銀) a magistrate received,⁹⁵ what title the magistrate had (xian ling 縣令 or xian zhang 縣長), how many shengyuans could graduate per year, how many sub-magistrates were employed officially, and how large the local staple reserve should be,⁹⁶ etc. Yet scholars did not study this distinction at length, perhaps due to its highly localized nature.⁹⁷ Apparently, there was no empire-wide standard to determine big county status. In Henan where not all counties were taxed with grains, each big county had a *ding* quota that exceeded 30 thousand. Each small county, on the other hand, had a quota that is less than 10 thousand.⁹⁸ For SSCZ, big county status instead was determined not by the *ding* population quota, but by the amount of land tax in kind. For example, Wu county, a middle county, had a *ding* population quota of 64,000, while Taicang department with a much smaller *ding* population quota of 35,000, was assessed as a big county. Big counties in SSCZ each had a grain quota that exceeded 200 thousand shi, while those of small counties were less than 50 thousand shi.⁹⁹

In 1687, Kangxi indeed repealed the emergency taxes and/or tax increases. Quotas of the

⁹⁴ KXHD, 35: 16a-b.

⁹⁵ QLSL, 724: 29.12.9 (1069b-1070a).

⁹⁶ NGDK, No. 22355, QLSL, 46: 2.7.13 (802a-803b).

⁹⁷ Liu Cheng-yun tracked the development of big-small status from Han to 1657, when he thought the four-character classification system replaced the former. See Liu Cheng-yun, “‘Chong, fan, pi, nan’: Qing dai dao, fu, ting, zhou, xian dengji chu tan,” 175-177. Zhang Zhenguo had an overly simplified summary on how several Chinese dynasties classified counties and departments. See Zhang Zhenguo, “Qing dai dao, fu, ting, zhou, xian dengji zhidu de queding,” 398-399.

⁹⁸ In 1725, Henan Governor Tian Wenjing memorialized the Yongzheng emperor to increase *yanglian* for the magistrates according to big/middle/small county status. Tian counted 36 big, 50 middle, and 10 small counties/departments. See ZPYZ, 126: 24-25. I then matched this number to the *ding* and land tax quota of Henan recorded in the *caizheng shuoming shu* of Henan in 1908 to conclude the above thresholds. The 1908 figures are available through Wang Yeh-chien, *An Estimate of the Land-Tax Collection in China, 1753 and 1908*, Table 4.

⁹⁹ In 1724, 13 big counties and departments were divided into two in SSCZ. Changzhou xian zhi (1753), 1: 1b-8b. By matching names of the counties and their *ding* as well as land tax quota, I concluded the above thresholds. The early Qing quotas of Jiangnan are available in Xue Liyu, “Qing chu Jiangnan rending yanjiu,” 101-102. Chongming with 30,000 shi was a small county, Zhili Taicang zhou zhi, 34: 20a. Jingjiang with roughly 55,000 shi was a middle county, Jingjiang xian zhi (1879), 6: 25b. In all, SSCZ had 13 big counties, 6 middle counties, and 1 small county, in total 10,400 taels of land deed tax quota during the military campaigns.

land deeds tax was revoked, while taxes on livestock trading, pawnshops, salt brokers, and rice winery were to be restored to prewar levels.¹⁰⁰ As shown in Table 1.2, taxes from sources above were indeed lowered. But the overall miscellaneous taxes (*zafu*, T1) collected by the state in 1724 more than doubled that of 1685, which had been an abnormally high year due to the fiscal need to finance the war against the Three Feudatories rebellion. The inclusion of two new sub-categories, i.e. merchant tax (*shangshui*) and miscellaneous others (*zaxiang*), were the reasons for the increase.

Year	1685	1724	1753
Land deeds	19958.084	12736.9	16557.97 [#]
Brokers' and salt brokers' permits	9316.44	6775	11130.24
Livestock trading	3041.77	2333	3049.61
Pawnshops	15070	7350	9675.84
Rice winery	5820	N/A	N/A
Merchant tax	N/A	36420.92	20196.12
Miscellaneous others (<i>zaban</i> , T3)	N/A	49876.7	41101.594 ^{\$}
Total	53206.294	115492.52	101711.374

Source: KXHD, 35: 3a-4b, YZHD, 53: 3a-3b, JNTZ, 68: 28b, QLHDZL, 50: 5b, 8a.
[#] estimated as the 1724 amount multiplied by 1.3, which is the average growth rate of livestock trading and pawnshops.
^{\$} estimated as the 1736 figure (JNTZ) minus the tax cut in 1746. QLSL, 272: 11.8.2 (550b-551a). QLHDZL listed 1006.66 for 1753 by adopting a different accounting method, shifting what used to be miscellaneous others (such as 31360 taels for grassland) under the land tax. QLSL, 190: 8.L4.9 (447b). My estimate used the 1724 method.

Table 1.2 Miscellaneous taxes (*zafu*, T1) in 1685, 1724, and 1753 in Jiangsu¹⁰¹

However, in Table 1.2, the “Merchant tax” (*shangshui*) was not same as the native custom

¹⁰⁰ YZHD, 53: 14b.

¹⁰¹ Jiangsu here is the whole province, including both Jiangning and Jiangsu administrative regions.

duties discussed earlier in this chapter. As we have learned above, the Xushu pass alone had a quota of 168,709.075 taels that far exceeded the dozens of thousands of taels. The “Merchant tax” in Table 1.2 actually was the tax collected when merchandises entered the urban markets in Jiangsu, such as the Suzhou city. In other words, in the terminology after the separation of the merchant tax and the settling tax in 1741 (also discussed above), the “Merchant tax” should be renamed the settling tax. The central government indeed categorized the “Merchant tax” under the sub-category of the settling tax (落地牛馬豬羊等項雜稅).¹⁰²

As explained above, the newly included “Merchant tax” under miscellaneous taxes (*zafu*, T1) was not a creation in the Kangxi-Yongzheng transition. Rather, the settling tax was a late Ming invention. In Zhili province, miscellaneous taxes were similarly troubled by this complex naming issue. The three passes in Zhili --- Shanhai pass, Tianjin pass, and Zhangjia port --- had in total a merchant tax quota of 129,798 taels,¹⁰³ which was almost the same as the total quota of all miscellaneous taxes (*zashui*, T2)¹⁰⁴ in the province (see Table 1.3). Under miscellaneous taxes, the quota of the “Merchant tax” was 40738.4 taels.

牛驢稅銀	5998.3
花布銀	131.9
燒缸銀	611.7
海稅銀	11285.48
河利銀	531.4
Qing hemp 繭麻銀	8.7

¹⁰² Suzhou elites had a hard time conceptualizing the merchant tax. In both the Daoguang and the Tongzhi era gazetteers, the merchant tax was described as an obsolete tax (前代雜稅). DGSZFFZ, 15: 12a-b, TZSZFFZ, 17: 13a-b. This section in the Tongzhi gazetteer was nearly identical to the that in the Daoguang one. The alleged obsolescence of the merchant tax contradicts the respective sections in JNTZ, which documented the evolution of the merchant tax in the Qing dynasty. See JNTZ, 79: 10b-16a. Yet the Suzhou gazetteers recognized that the merchant tax was collected at the Xushu pass. DGSZFFZ, 17: 33a, TZSZFFZ, 19: 31a. The reason why Suzhou elites regarded the “merchant tax” as obsolete was perhaps because the emperor indeed waived the settling tax in the non-brokered markets, providing another evidence where the “merchant tax” denoted the settling tax in Jiangsu.

¹⁰³ JQHDSL, 187: 2a-4a; JQHD, 16: 1b-2a. As explained above, the surplus, if any, would be remitted to the state. See, for example, the Jaqing 17 tax return by the inspector of the Tianjin pass, NGDK, No. 130255.

¹⁰⁴ *Zashui* was a sub-category under *zafu*. As we will see in the Jiangsu case, there was even a *zaban* sub-sub-category under the *zashui* sub-category of the *zafu* category.

Chesnut 榛栗	36 shi
丁字沽稅銀	3000
Miscellaneous goods 雜貨稅銀	63747.02
窩稅銀	39
獨石口稅銀	404.88
Merchant tax 商稅銀	40738.4
古北口斗稅銀折制錢	1744k130
直隸雜稅銀	126496.78 [#]

Table 1.3 Miscellaneous Taxes (*zashui*, T2) in Zhili

Source: JQHDSL, 195: 8b-9a.

Taxes in cash and chestnut were not included in this total.

Miscellaneous others (*zaban*, T3) in Table 1.2 were not new taxes, either. *Zaban* was a mid-Ming solution for increased government spending that the Qing dynasty inherited.¹⁰⁵ However, the miscellaneous others (*zaban*, T3) was even more localized. In *Jiangnan tongzhi* (JNTZ), a gazetteer compilation project commissioned by the central government, “merchant taxes” collected in Anhui were categorized under miscellaneous others, demonstrating the fluidity of these taxes as well as provincial diversity.¹⁰⁶ The difference between Jiangsu and Anhui, however, was also a reflection of the knowledge as well control of the provinces by the state. Whereas the central court understood that the miscellaneous others in Anhui included taxes on local river shad (*shi yu* 鱖魚) and additional surcharges (*gang yin* 損銀), the JNTZ did not have as much information regarding what consisted of miscellaneous others in Jiangsu, particularly SSTCZ.¹⁰⁷

¹⁰⁵ See, for example, MSL, Yingzong, 30: ZT2.5.17 (600-602), Mingshi, 185: 4900. The craftsmen’s tax (*jiang ban/ban jiang* 匠班/班匠銀) under *zaban* was the result of the conversion of corvee labor to a monetary tax. Fu Zhufu, *Zhongguo jingji shi luncong*, 469-472.

¹⁰⁶ JNTZ, 72: 1a-9b.

¹⁰⁷ For county level details, see JNTZ, vol 69-73.

The obscurity of miscellaneous others (*zaban*, T3) in Jiangsu, however, became an easy target for corrupted local officials. When Tang Bin (1627-1687) served as the governor of Jiangsu, he was appalled by the corruption enabled by the obscurity and called on all local officials to act by the law:

Taxes under miscellaneous others such as ... the rice grinder's tax, etc., did not clearly list the amount of tax per capita. Only the amount of tax some households should pay was listed. (Taking advantage of this obscurity,) local officials collaborated with corrupted clerks and runners to wantonly impose surcharges. For 1.4-1.5 tael of statutory tax, they would collect as much as 2-3 taels, and on top of that imposed a 40-50% meltage fee.¹⁰⁸

Though Tang Bin tried to attack local corruption, threatening to arrest and impeach (*can na* 參拿) officials as well as gentries and to execute clerks by heavy bamboo stroke (*zhang bi* 杖斃),¹⁰⁹ the issue was never rooted out. In 1740, being “grievously concerned” about the obscurity as well as the burdens of the miscellaneous others (*zaban*, T3) in Jiangsu, the Qianlong emperor asked “what were the taxes for” and/or “how to collect them.” The emperor also ordered the governor and governor-general to deliberate on miscellaneous others and memorialize what to keep and what to waive from this sub-sub-category.¹¹⁰

After several rounds of memorials over the course of six years, the emperor ultimately retained more than 75% of the taxes. But the state was finally able to have this previously unavailable local knowledge accounted for.¹¹¹ For example, rice grinder's tax (*nianxiang* 碾餉), a sum collected from (non-brokered) rice grinders for military expenditure, was thus

¹⁰⁸ Tang zi yi shu, 4 shang: 5b-7a. 雜辦錢糧如。 。 。 碾餉等項、竟不開明每丁應徵數目、止開某戶應徵幾丁字樣、通同奸胥蠹役恣意橫徵、每丁止應徵正銀一兩四五錢者、竟徵二三兩、仍復加四五勒耗。

¹⁰⁹ Ibid.

¹¹⁰ QLSL, 124: 5.8.2 (820a). 迄今賦役全書、止編應解之款、未開出辦原委、即有開載出辦之處、亦未編定如何徵收則例、於是有缺額累官者、有徵收累民者、有累在官而因以及民者、有累在民而因以及官者、種種不一、朕心軫念、特頒諭旨。 。 。 著總督楊超曾、巡撫徐士林、詳確查明、請旨豁免、以示朕加惠地方之至意。

¹¹¹ QLSL, 190: 8.L4.9 (447b), 272: 11.8.2 (550b-551a). Among them, the biggest tax was a sum of 31360 taels for grassland. QLSL, 190: 8.L4.9 (447b). Apparently after the imperial recognition, this sum was later moved outside the miscellaneous taxes (*zafu*, T0) category, leaving only 651 taels under *zaxiang* (T3) in the Jiaqing era. JQHDSL, 195: 9b-10a.

abolished in some counties.¹¹² Since local people turned to homemade wooden tools instead, the profession of rice grinders disappeared, making the tax obsolete.¹¹³ By locating and abolishing obsolete taxes obscured under miscellaneous others, the central state again restricted the opportunities of local officials and clerks to squeeze local resources.

Local Reactions: Government Commissions and Same-Trade Organizations

As explained above, in order to relieve merchants from abuses by gentry, local governments, and their functionaries, in the 1730s, the central government reformed market regulations by strengthening control over the local actors. Having lost four significant sources of commercial income, that is, the merchant tax, the settling tax, the broker's license, and miscellaneous others, local governments, however, firmly held on to government commissions (*chai*) to maintain their relations with local businesses.

In the year 1669, the Kangxi emperor already prohibited local officials from abusing government commissions as the excuse of not paying or underpaying merchants for their merchandises (beginning of the preceding section). This prohibition was addressed to all governors and governors-general under the realm, who set up steles in localities from Suzhou to Huizhou.¹¹⁴ However, despite numerous prohibitions, local governments persisted in extorting merchants. In 1677, less than a decade from the Kangxi edict, officials and clerks in Taicang department were sued by wood chucks and rice merchants for using commissions as excuses for grabbing goods from merchants without paying for them. This time the governor outrightly banned daily necessities such as vegetables, rice, cooking oil, and wood chunks from

¹¹² The abolition was not universal but approved on a case-by-case basis depending on if the tax could still be collected. For example, in Rugao county under Tongzhou department, the rice grinder's tax (102.5 taels) was preserved, while two other taxes under miscellaneous others, *li ban nong yin* 吏農班銀 (15.15) as well as *yu mi jun xiang yin* 餘米軍餉銀 (9.355), were abolished. Rugao xian zhi (Jiaqing), 4: 21a.

¹¹³ QLHDZL, 50: 41a.

¹¹⁴ SZGSBK, 378-379; Wangjiang Xian zhi, 8b: 48a-50a.

the list of commissioned items.¹¹⁵

The issues of what local governments could commission as well as how should they pay for merchandises (commissioned or not), however, remained unsettled until the early Qianlong period. When the Qianlong emperor issued yet another decree against merchant abuses, he also permitted a special clause for (all levels of) government to ask merchants to fulfill *chai* --- special commissions by the government which was theoretically at a fair (*gong* 公) price. Maura Dykstra argued this was a milestone for relationship between the state and the merchant, which meant that in theory, the state had to compensate merchants for their services. Collections in the form of commissions were not taxes, much less *corvée* services, but a contractual procurement based on a fair price.¹¹⁶

The above clause, when initially adopted in the Qianlong reign, was double listed in the board of civil appointment under “complete examinations of brokers” (*qingcha yahang* 清查牙行) as well as the board of punishment under the prohibitions against “coercion in the market” (*bachi hang shi* 把持行市).¹¹⁷ Rather than being repetitive, this arrangement signaled the agency who practiced coercion in the market, namely, *yahang*. In Li Erzhang’s (栗爾璋 fl. 1715-1737) original memorial that created this clause in 1737, he regarded *yahang* brokers as the collaborators of corrupted clerks: “*Yahang* used corrupted clerks as teeth and talons, while corrupted clerks depended on *yahang* for protection. (Together they) wantonly grab merchandises without paying for them.”¹¹⁸ Therefore, to protect ordinary merchants, Li

¹¹⁵ *Taichang li dai beike* (hereon TCBK), 49. It should be noted this time local officials and clerks used personal receipts (白票), rather than official ones (硃票), signaling a mixed result of the Kangxi edict. Though local officials could no longer openly extort merchants as previously, they continued to do so under the table. 看得白票取用民間貨物、向奉憲嚴禁久，已遵行迨至。。。府批州、嚴查飭禁、除經給示、永不許白票取用蔬薪米菜等項貨物。。。仍將奉憲愛養元元美意、不許票取蔬米樹柴油燭等項緣由、鑄於片石、永著為令垂之。

¹¹⁶ Maura Dykstra, “Growing up before the rebellion,” 11-13. Maura emphasized that this *chai* was categorically different from *chaiyi* (差役), the corvée service obligations before the late Ming monetary conversion. Yet from the perspective of local merchants/craftsmen who might still not receive any monetary compensation from local governments for their merchandises/services after the early Qianlong reforms, the distinction seemed minimal.

¹¹⁷ QLHDZL, 18: 35a-35b, Da Qing lǚ li (1768), 15, ba chi hang shi: 3b. This double arrangement repeated in the JQHDSL. JQHDSL, 84: 15a-15b, 609: 21b.

¹¹⁸ NGDK, No. 016433. 牙行藉蠹役為爪牙、蠹役倚牙行為護符、肆行白拿。

proposed to pay at the fair (*gong*) market price:

From now on, all levels of government should buy and sell¹¹⁹ merchandises they use as well as daily necessities such as pork and chicken at the fair market price. (All levels of government) are prohibited from deploying *yahang* brokers to extract goods (from owners) without permission. Government clerks are also prohibited from grabbing merchandises from market the without paying for them.¹²⁰

As for special government commissions, which by definition should not be part of the order for consumables, Li Erzhang allowed *yahang* and clerks to play their roles on the condition that they would uphold the same standard of fairness (*gong* 公):

Even if there were government commissioned business, (the *yahang* and/or clerks) should collect (what the government needed) fairly. They are prohibited from entangling as well as collaborating with the corrupted and evil to break into someone's home, use (the commission) as an excuse for extortion, and commit fraud on the pretext of government business.¹²¹

Li Erzhang's proposal was well received by the Qianlong emperor (rescripted: *zhe suo zou shi* 這所奏是) and passed through the board of revenue with minimal amendments.¹²² His solutions even extended to solve the problem of local government borrowing (*dangguan* 當官), which usually depleted the value/quantity of the merchandises lent by merchant to the government.¹²³ Yet the problem of underpaying merchants continued, especially when the official price (*guan jia* 官價) contradicted the market price.

The differences between the market price and the official price had long troubled officials and merchants alike. Official prices had long existed in pre-modern China as the standard to

¹¹⁹ The government should not sell anything above the market price, for example, through government owned soy sauce shops (*guan jiang* 官醬). For a discussion on what the government sold in the market, see Fu Zhufu, *Zhongguo jingji shi luncong*, 420.

¹²⁰ NGDK, No. 016433. 嗣後凡各衙門應用貨物、并日用豬雞等項、俱照市價公買公賣、禁止充用牙行私取貨物、并禁止衙役人等上市白拿。

¹²¹ NGDK, No. 016433. 即有差辦公事、亦須秉公提取、不許糾同蠹惡、擅入人宅、藉端需索、因公訛詐。

¹²² FHA, No. 02-01-04-12997-002.

¹²³ For more details regarding the practices and prohibitions of government borrowing, see Fu Zhufu, *Zhongguo jingji shi luncong*, 464-469.

budget as well as account for government projects.¹²⁴ Since late Ming, the use of official price extended to convert corvee labor (*chaiyi* 差役) into monetary payments for manufactured goods. When the Yongzheng emperor ordered local governments throughout the empire to fill local granaries, official price was especially important to determine when to buy and sell rice.¹²⁵ So, despite frequent reports on the negativity of official prices from the provinces,¹²⁶ emperors could not simply ban it in favor of the market price, the fluctuations of which the state wanted to tame in the first place.

The decline of the ever-normal granaries and the rise of liberal economic thinking in the second half of the 18th century, however, provided an opportunity to critically review the official price.¹²⁷ In 1803, to further strengthen the status of the market price as well as to stop extortion, the Jiaqing emperor banned the practice of official price: “From now on, (I order that) the official price be permanently prohibited.”¹²⁸ The emperor also added a sentence to the Li Erzhang clause above to specify the punishment of *yahang* brokers and/or clerks who blackmail shop owners: “Those who extract goods from shop owners of their own accord would be cashiered from office and interrogated before the court.”¹²⁹ In 1832, nearly 100 years after Li Erzhang’s memorial, the Daoguang emperor decided that the final version of the above clause include all three parts, that is, market price, the ban of official price, and the punishment.¹³⁰

¹²⁴ For the use of official price in the Song dynasty, see Fu Zhufu, *Zhongguo jingji shi luncong*, 421-424.

¹²⁵ See, for example, YZSL, 39: 3.12.15 (574b-575a). For a general introduction of the early Qing grain mobilization by the ever-normal granaries, including community granaries, see Will and Wong, *Nourish the People: The State Civilian Granary System in China, 1650-1850*, 27-42. For a detail account of how the Yongzheng state attempted to stabilize grain price for the bannermen in the capital, see Helen Dunstan, *State or Merchant? Political Economy and Political Process in 1740s China*, 58-69. Dunstan thought Qianlong retreated from Yongzheng period excess. See Intro to Part 2 of *State or Merchant?*

¹²⁶ See, for example, NGDK, No. 120700, No. 121394; Jiangsu sheng Ming-Qing yilai beike ziliao xuanji (hereon JSBK), 583-585. In 1740, just three years after the Qianlong emperor approved Li Erzhang’s clause, Henan province again reported that local government only paid the official price regardless of the market price. The emperor encouraged the governor to deal with the problem and achieve long-term, actual benefits. QLSL, 113: 5.3.29 (664a-664b).

¹²⁷ Will and Wong, *Nourish the People*, 75-86, 142-178; Helen Dunstan, *State or Merchant*, 404-406; Dunstan, *Conflicting Counsels to Confuse the Age*, 257-264.

¹²⁸ JQSL, 121: 8.9.21 (621a). 各衙門需用鋪戶貨物、自應各照市價平買、安得輒立官價名目、向鋪戶等紛紛科取物件、倚勢病民、嗣後著將官價之名永遠禁革。

¹²⁹ JQHDSL, 84: 15a-15b. 自行科取行戶貨物者、革職提問。

¹³⁰ Qinding zengxiu liubu chufen zeli, 23: 23a.

Parallel to the adoption of the market price, the issue regarding where to buy goods needed by local governments also begged for imperial attention. In 1789, a judicial case in which a magistrate in Shanxi province did not pay for the cloth he took from an imperial college student (*jiansheng* 監生) triggered this policy change. The Qianlong emperor did not simply close this case or forward it for judicial review.¹³¹ He instead reflected on the inherent power imbalance between local governments and local businesses, which he thought would cause burden for the latter in any interactions. As long as governments buy locally, “clerks and runners will use the opportunity for harassment, or they will inevitably pay an unfairly low price.”¹³² Therefore, to alleviate unnecessary burdens of the merchants, the Qianlong emperor required all local governments buy everything outside their jurisdiction, except for foodstuff such as vegetables, cooking oil, and soy sauce:

All merchandises (needed by officials) should either be brought from their native places, or be bought in a neighboring jurisdiction. (Government personnel) should never lavishly buy on credit in their own jurisdictions, so as to initiate the beginnings of extortion and/or forced discounts.¹³³

In the decree above, despite the negative tone, the Qianlong emperor did not explicitly ban local officials to buy locally if they pay the fair market price. However, in 1800, the Jiaqing emperor fixed the loophole and explicitly prohibited officials from buying locally regardless if they would pay the market price.¹³⁴ Those who breach this prohibition, though not to be demoted, would face a fine of a whole year’s salary as well as 50 bamboo strokes.¹³⁵

Yet, the non-local requirement was not universally enforceable. Even when Xue

¹³¹ For the processes of judicial review, see, for example, Jonathan Ocko. “I’ll Take It All the Way to Beijing: Capital Appeals in the Qing.” *The Journal of Asian Studies* 47, no. 2 (1988): 291-315; Fang Qiang. “Hot Potatoes: Chinese Complaint Systems from Early Times to the Late Qing (1898).” *The Journal of Asian Studies* 68, no. 4 (2009): 1105-35.

¹³² QLSL, 1328: 54.5.12 (987b-988a). 胥役等乘機滋擾、甚至短發價值、勢所必有。

¹³³ QLSL, 1328: 54.5.12 (987b-988a). 嗣後各省府州縣等衙門、除菜蔬油醬食物、准其於本地方照市價平買外、其餘需用布匹綢緞一切貨物等項、或由本籍攜帶、或在鄰境買用、毋得於管轄地方濫行賒買、致啟勒索賒價之端。

¹³⁴ JQHDSL, 84: 18a-18b. 如有在本境買用者、照違令私罪律。

¹³⁵ Da Qing lǚ li (1768), 4, wen wu guan fan si zui, 1a.

Yunsheng (薛允升 1820-1901) --- president of the board of punishment --- read this sub-clause in the statutes, he regarded the non-local requirement as too harsh. As long as officials paid the market price, Xue would disregard their breaches of the statutes.¹³⁶ Some officials, on the other hand, carefully followed the non-local requirement even after the Taiping rebellion. For example, in 1871, when Gu Wenbin served as the daotai of Ningbo, he wanted to buy a pearl to decorate his jeweled headwear as well as a fur cloak. Instead of shopping locally, Gu asked his son in Suzhou to buy those in his native place, even when the cloak was much more expensive there.¹³⁷

Response from Same-Trade Organizations

Respecting Li Erzhang's separation of daily use and commissions, charcoal shops in Chongqing collectively fulfilled a commission to provide charcoal for the smelting bureau (*qian ju guan tan* 鉛局官炭) to smelt lead ores and refine the metal. The metallic lead manufactured was transported to the capital for coinage at the state mint.¹³⁸ The price for commissioned charcoal, determined in 1747, was 0.22 taels for every 100 catties. This price then became the official one, which fifteen years later fell short from the cost by one third (0.34 to 0.35).¹³⁹ As for the daily use of charcoal by officials and government offices, by definition not qualified as government commissions, individual shops were responsible.¹⁴⁰ The purchase of rice at market price for troops stationed at Chongqing in 1813 was procured in Hejiang county outside the former's jurisdiction, reflecting the non-local requirement.¹⁴¹ Other

¹³⁶ Xue Yunsheng, *Du li cun yi*, 41: 33b-34a. 此例未免過嚴、然係為賒欠而設、若非賒欠、即可勿論矣。

¹³⁷ Gu Wenbin, *Guoyunlou jia shu*, 88, 90, 99-100. It should be noted here that Gu had asked about the price of fur cloaks locally and thought they were more expensive than those of similar quality in Suzhou before having his son visit shops in Suzhou. But lowballing Ningbo merchant was never an option for Gu Wenbin. In the end, he paid 240 silver dollars for a cloak of inferior quality in Suzhou than the 200-dollar ones in Ningbo. Not to mention the cost of transportation and time.

¹³⁸ YZSL, 137: 11.11.16 (748b-749a). There were discussions to mint locally to save transportation cost. See *Sichuan tong zhi* (Jiaqing), Qianfa.

¹³⁹ Qing dai Ba xian dang'an huibian, Qianlong, 259-261.

¹⁴⁰ In 1760, one of the four charcoal shops in Chongqing went out of business, which triggered a redistribution of which shop supplied which government office. Previously, the one out of business supplied the prefectural government, while another shop supplied the circuit intendent. Ibid, 259.

¹⁴¹ BXD, 378.

commissions in 18-19th century Chongqing included iron products, copper leaf, grass mats, and roof tiles.¹⁴²

In addition to local government commissions, Suzhou merchants and craftsmen also assumed responsibility (*chengban* 承辦) for regular/special commissions for the emperor and/or the central state (*Shang yong/guan yong* 上用/官用). For example, goldsmiths annually fulfilled a regular commission of 320,000 sheets of gold leaves for imperial use. To store materials and to convene on how to fulfill imperial commissions, Suzhou goldsmiths raised funds to purchase a building (*juan zi mai fang* 捐資買房) as the location of their merchant organization, which the local government recognized and protected.¹⁴³ The protection by the local government, however, also limited the price and leadership of the merchant organization in the name of against coercion (*bachi* 把持). In 1837, one year after the recognition of the merchant organization, the government prohibited the call for all goldsmiths to stop recruiting apprentices from certain shops that wanted a price increase.¹⁴⁴ Thus, from 1820s to 1860s, the amount of compensation for the imperial commission remained the same.¹⁴⁵

Maura Dykstra argued that leadership same-trade organizations was deputized by the local government to smoothen the fulfillment of commission. “*Chaiwu*” she wrote, “began with a formal assumption of responsibility at the yamen.”¹⁴⁶ This was undoubtedly true for some trades. Yet the leadership structure in other same-trade organizations could also be diverse. Many, including the charcoal shops in Chongqing, were leaderless (egalitarian). When any member of the trade, including licensed brokers, wanted to break the status quo and assume a

¹⁴² Maura Dykstra, “Growing up before the rebellion,” 16-23. For much longer list, see Fan Jinmin, “Bachi yu yingchai,” 60-63. For the trade of iron (*tieye* 鐵業), see below. It should be noted that in Mudong township of Chongqing, pork and cooking oil were still purchased through commissions. However, we do not know the context of the commission, which would be important to judge if they were genuine commissions supplying passing troops, or mislabeled daily necessities consumed by the local government. BXD, 381-2.

¹⁴³ JSBK, 151.

¹⁴⁴ JSBK, 152.

¹⁴⁵ JSBK, 151; DGSZFFZ, 17: 35b; TZSZFFZ, 19: 31b-34b.

¹⁴⁶ Maura Dykstra, “Growing up before the rebellion,” 14-16, 18-19, 24-25. Maura wrote that “all *chaiwu* began with a formal assumption of responsibility at the yamen.”

leadership role, they would likely be turned down by lawsuits. For example, in 1688, lumber merchants in Suzhou filed a case against two brokers who self-proclaimed the position of headsmen of the trade (*hangtou* 行頭) and levied more fees than normal. Previously, during the rebellion of the Three Feudatories (1673-1681), the lumber merchants had temporarily fulfilled a commission to supply lumber as shipbuilding materials (mainly masts, *wei mu* 桅木) for the navy.¹⁴⁷ The plaintiff --- a lengthy list of 116 merchants and 9 brokers --- brought their case to the attention of the provincial government. The Jiangsu governor thus asked the financial commissioner order the Suzhou prefect to carve the prohibition against *hangtou* (as a position as well as excuse for fee overcharges) in the lumber trade in stone.¹⁴⁸ Eventually, this stele was erected under the authority of the Changzhou county government but paid for by the merchants.¹⁴⁹ Similarly, when Suzhou goldsmith shops, a trade that annually fulfilled imperial commissions, protested against the extortion by local law enforcement in 1710, they submitted a petition with 79 names to the governor.¹⁵⁰

Some trades, on the other hand, had clear leadership hierarchies. Leaders and/or headsmen were chosen by volunteering, consensus of trade members, and/or local government deputization. For example, the Red Forge mines and ironworks (Hongluchang 紅爐廠) in Chongqing had a head of the complex (*changtou* 廠頭) as its nominal leader,¹⁵¹ who the local government held responsible for fulfilling commissions as well as disciplining the laborers of the site.¹⁵² In the beginning of the 19th century, the mines and ironworks had at least 260

¹⁴⁷ JSBK, 95-97.

¹⁴⁸ JSBK, 93.

¹⁴⁹ SZGSBK, 18-19.

¹⁵⁰ JSBK, 149-150.

¹⁵¹ *Changtou*'s leadership was constrained by the investors as well as the landlords of the mines and ironworks. The actual profit of the mines and ironworks was divided among the investors and the landlords. So, the *Changtou* was more accurately a wage labor promoted to take responsibility in case anything went wrong. See note 176.

¹⁵² BXD, 296, 299.

workers, including 6 blacksmiths.¹⁵³ Since the industrial complex grew in size, its surroundings became more populated and commercially active, so much so that the government recognized the area centered around the industrial site as a market town (*chang zhen* 場鎮). By the end of the century, there were more than 60 shops in the Hongluchang township.¹⁵⁴ Since many shop owners were not Sichuan locals, their leader was named *kezhang* (客長), or head of the guest merchants.¹⁵⁵ Both *changtou* and *kezhang* were recommended by the local community leaders (*yuebao* 約保) after convening respective parties for a consensus.¹⁵⁶

The Red Forge mines and ironworks regularly fulfilled commissions of the local government regarding its need for iron products. For example, in the Spring of 1801, the ironworks supplied 130 iron locks for 16 cash per lock so that the government could lock candidates in their examination compound.¹⁵⁷ Additionally, during the second Jinchuan wars (1770-1776), blacksmiths in the ironworks also worked for special imperial commissions.¹⁵⁸ As leaders of the miners, craftsmen, and shop owners of the Hongluchang township, *changtou* was chiefly responsible for the smooth fulfillment of commissions, while *kezhang* assisted him.¹⁵⁹ When no one from the mines and ironworks wanted the responsibility of *changtou*, local community leaders would recommend the landlord who owned the land on which the industrial complex was built.¹⁶⁰

¹⁵³ In the first month of the Chinese calendar in the year 1806, there was a labor movement at Hongluchang that involved more than 260 workers. Since the lunar month was the time for non-local migrant workers to return to their hometown to reunite with their families, there must have been a lot more than 260 workers in the complex. The figure for the blacksmiths is for the year 1818. BXD, 299, 302.

¹⁵⁴ Yongchuan Xian zhi (Guangxu), 3: 22a.

¹⁵⁵ Emei xian zhi (Kangxi), 3:12b.

¹⁵⁶ BXD, 298, 302.

¹⁵⁷ For a classic study of the examination compound, see Benjamin Elman, *A Cultural History of Civil Examinations in Late Imperial China*, Chapter 4.

¹⁵⁸ BXD, 296.

¹⁵⁹ BXD, 302.

¹⁶⁰ BXD, 302. The landlord rented the land (with iron mines) with no fixed terms to investors, who were responsible to get mining permits from the government and pay landlord either a fixed rent annually or a dividend proportional to the mining output, such as 400 cash per 10,000 catty of iron ores. In the rent contract, sometimes landlords specified that they were not responsibly for crimes that miners commit, but the government and local community leaders usually ignore this clause, as in the case above. BXD, 296, 300, 301. The investors were partners who shared the cost and the profit of the mines and ironworks for a yearly mining season (季). At the end of each yearly season, they would make decisions on to cash out or carry on. BXD, 301.

As seen in the case of the lumber merchants above, local governments as well as fellow merchants were usually more concerned about having headsmen who illicitly coerced the market (by extorting money from the trade and/or raising prices) than assigning clear responsibilities to guarantee the fulfillment of commissions. For even if the government had registered someone as responsible, it would not help if the government could not find enough money for their goods and/or services. In 1806, for example, the Ba county magistrate only received 60% of his actual expense for state commissions from the central government.¹⁶¹ Thus, more often than not, a trade did not have a leader and/or headman, whether or not the trade fulfilled government commissions. Only manual/handicraft laborers (not including masters such as goldsmiths owning shops) sometimes had a head. The existence of commissions could legitimize the head, who otherwise was too suspicious for the government of coercion in the market.

As seen in the cases above, in order to fulfill these commissions, merchants/craftsmen/laborers of the same trade reached a consensus (*gongyi* 公議) to split the cost. Such a consensus could include taking turns, voluntary donations, and fundraising based on transactions or recurring fixed amount.¹⁶² In the 19th century, the local government could even ratify such a consensus to help trade headsmen enforce it.¹⁶³ The fund raised have a myriad of names, including, for example, *ji jin* 積金, *li fei* 釐費, *juan li* 捐釐, *li juan* 釐捐, and *li jin* 釐金. When the *lijin* for public finance was collected by provincial authorities during and in the aftermath of the Taiping rebellion, that charge shared the same name.¹⁶⁴ But was it a coincidence, or were there connections between the pre-Taiping merchant fundraising and post-Taiping tool of public finance? We will return to issue later.

¹⁶¹ Fan Jinmin, “Bachi yu yingchai,” 67.

¹⁶² Hong Huanchun, *Mingqing shi ou cun*, 601-604.

¹⁶³ Maura Dysktra, “Growing up before the rebellion,” 27-30.

¹⁶⁴ See also, note 7 in Chapter 1.

In this chapter, we have seen how the central government recentralized the control of commercial taxes from its local counterparts. The successes of the central state in gathering more local fiscal knowledge as well as revenue, however, drove the local actors to search for new sources of income, such as commissions. In order to fulfill the commissions, same-trade organizations raised a fund referred to as lijin. In the next chapter, we will continue to investigate how the Qing state reoriented its policy in a different area at the local level --- charity --- which was previously controlled by the gentry.

Chapter 2, The State Advances, The Gentry Retreats? Charity Halls, Elites, and the Qing State in Jiangsu

The sovereign and his subjects are an organic whole. The livelihood of the people, therefore, is the wealth of the state. If state income were insufficient, then (I) have to borrow money from the people. At present, state income is sufficient. I, the emperor, in order to orchestrate the prosperity of the locality for ten thousand years, will not balk at spending a large sum from state coffers to launch big public works projects and nourish the people. If I still depend on people's wealth to carry out government policies, that is not what I, the emperor, intend to do.¹

The Yongzheng emperor, 1727

The honorable prefect has always supervised the Charity Hall for Infants at the Suzhou city and invited gentry to manage daily operations. Recently, because the number of abandoned infants has been increasing, funding of the hall turned out to be insufficient. While the governor bailed out the charity with other funds for a few times, a fixed amount of funding could never match an infinite number of abandoned infants. Thus, the income of the hall did not cover its expenditure. Except for raising a considerable sum of money, what could rescue the charity from this desperate situation?²

Gu Wenbin (1811-1889), 1885

Introduction

Caring for infants, as well as a myriad of other disadvantaged groups of people, is a benevolent act. Today, benefactors include individuals, charities/non-profit organizations, business organizations, and government agencies. Due to a rigid separation of state and society in the Western tradition, the first two parties formed into philanthropy, denoting their voluntary nature. Welfare provisions associated with the government, either directly or indirectly

¹ YZSL, 64: 5.12.20 (988a-b). 君民原屬一體、民間之生計、即國計也、儻遇國用不敷之時、勢不得不資藉於民力、今國用充足、朕為地方籌畫萬年之利、不惜多費帑金、興修鉅工、養育萬姓、若仍用民力以辦公事、非朕本心也。

² Gu Wenbin, *Guoyunlou shi wen gao*, 161-164. 竊蘇城嬰堂向由郡尊總辦、延請紳士經理、近因棄嬰日增、經費支絀、屢經大憲撥款接濟、無如經費有常、棄嬰無限、遂至入不敷出、苟非籌撥巨款、其何能濟。

(through funding), on the other hand, are social services.³

In China, doing good had long been associated with the state and its statesmen.⁴ In the *Rites of Zhou*, a Confucian classic attributed to the Duke of Zhou (ca. eleventh century BCE),⁵ there are six guidelines for the preservation and reproduction (*baoxi*) of the people. Relevant officials should 1) cherish the children; 2) feed the elderly; 3) rescue the abandoned (orphans and widowers without children); 4) pity the poor; 5) treat the sick leniently; 6) pacify the rich.⁶

In the scholarly study of the socio-economic history of late imperial China, philanthropists, charitable organizations, and social welfare have in the last three decades been a hot topic.⁷ Fuma Susumu's ground breaking work pioneered the recent trend of scholarly interest in charity. His survey on charitable organizations in late imperial China traced the development of philanthropy from late Ming to the end of Qing. Relying mainly on accounts of accountability (*zhengxin lu*) published by charitable organizations, Fuma distinguished various sources of funding and analyzed the respective strings attached.⁸

While Fuma Susumu's study of charitable organizations focused on urban areas, Angela Leung searched for their rural counterparts. In spite of their smaller scales and less prominent leaders, rural charities practiced new acts of benevolence. For example, by providing in-house support for families with infants, charities not only reduced infant mortality but also upheld the

³ Brian Abel-Smith, "Social Security," *Encyclopedia Britannica*, February 12, 2020. <https://www.britannica.com/topic/social-security-government-program>.

⁴ To transcend the state-society dichotomy, this chapter intentionally ignores the demarcation between philanthropy and social services in the western tradition. Infants and other disadvantaged people welcomed help from any available providers, no matter if they were individuals, charities/non-profit organizations, business organizations, and/or government agencies. Thus, I prefer "doing good" to "philanthropy" and/or "charity" to avoid the voluntary connotations as well as to include business organizations and government agencies under this scrutiny.

⁵ Though this attribution has long been debated, the text first appeared in the second century BCE. Jaeyoon Song, *Traces of Grand Peace*, 23-29.

⁶ My translation of this passage is based on Edouard Biot's (1803–50) French translation of the *Tcheou-li* with some minor changes. See Edouard Biot, *Le Tcheou-li ou Rites des Tcheou*, vol.1, 209 (Paris: Impr. Nationale, 1851).

⁷ Previously, Marxist historians in China had refused to recognize the feudal state and its land-owning elites as genuine do-gooders, while contemporary Christian missionaries of the West despised Chinese charitable endeavors of their Chinese charitable competitors. Huang Hongshan, *Jindai Jiangnan shehui baozhang jigou de jingfei shouzhishi yu yunzuo yanjiu*, 3, Joanna Smith, *The Art of Doing Good: Charity in Late Ming China*, 1-3.

⁸ While no funding source could meet the need of ever-expanding charitable organizations, government and merchant guild funds temporarily supplemented if not dwarfed philanthropist donations. Government money, however, could cost the vitality of a charity by forcing gentry managers to repay any deficit occurred. Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 516-522, 563-583, 590-600, 666-669. Commoners suffered from the repayment of deficit as much as gentry managers. Huang Yongchang, *Chuantong cishan zuzhi yu shehui fazhan: Yi Ming-Qing Hubei wei zhongxin*, 161.

centrality of the family concurring with Neo-Confucianism.⁹ This new development after the “prosperous age” of the High Qing was the latest wave of how local elites, such as licentiates (*shengyuan*), ultimately helped the government consolidate control of society when they formed charitable organizations in the space between the lineage and the state.¹⁰

Joanna Handlin Smith’s work on the emergence of voluntary charitable associations in late Ming challenged the dynastic cycle theory that supposed elite activism happened in a power vacuum left by the declining state. She demonstrated that local elites were still dependent on officials to legitimize their particular ways of doing good in the last decade of the dynasty. As we will see below, this complex interrelationship between state and elites continued into the Qing as well. Thanks to wide-spread literacy, social fluidity and mobility created a community of educated elites among officials, gentries, degree candidates, and professionals (such as physicians and monks). Members of this community enjoyed a camaraderie of concerned do-gooders, rather than hierarchies. When officials and gentries initiated a charitable project, other volunteers saw a networking opportunity to befriend those in power.¹¹

Besides networking, philanthropists did good to accumulate merit, which they believed would bring good fortune.¹² For example, Xu Dingsheng (1622-1700), founder of the Charity Hall for Infants in Suzhou, fathered his only son at an old age.¹³ Even after hundreds of years, people still remembered the son as a heavenly reward for Xu’s philanthropy.¹⁴ This charitable image of Xu was a boost to the family reputation, who collaborated with the Manchus

⁹ Angela Leung, *Shishan yu jiaohua*, 199-217.

¹⁰ Angela Leung, *Shishan yu jiaohua*, 250-253.

¹¹ Joanna Smith, *The Art of Doing Good*, 246-247.

¹² Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 132-134, 185-191; Angela Leung, *Shishan yu jiaohua*, 62-70. Joanna Smith, *The Art of Doing Good*, 249-264. On the contrary, local elite philanthropists saw leprosy patients as immoral and undeserving for help. Angela Leung, *Leprosy in China: A History*, 85-86, 97-98.

¹³ Lu Lin, “Jin Shengtian yu Puli Xu shi jiaoyou kao,” 77. Fuma Susumu thought this was a myth. But this anecdote was in Xu’s epitaph. Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 253.

¹⁴ Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 240-241.

immediately after the latter's conquest of China.¹⁵

The quotation above from Gu Wenbin, however, blurred any clean demarcation between state and society in late nineteenth-century China. As we will see this chapter, this obscurity was the result of unfinished competitions over the control of charitable organizations between the state and their gentry founders, which would eventually turn philanthropy into public charity. The Suzhou Charity Hall for Infants (Su jun yuying tang 蘇郡育嬰堂 hereafter the Infant hall, or Suzhou infant hall to distinguish it from others), founded by like-minded philanthropists in the 17th century and became a public charity (官堂) in the 18th century, was a perfect case to study the nationalization of charity. Without land endowment, and later the earmarked tax income from the state, the Infant hall, if it could survive into the 19th century, would have remained a small gentry gathering of no significance.

The Charity Hall for Infants

Joanna Smith used “foundling homes” to translate the charity (Bao ying ju 保嬰局) that took care of infants.¹⁶ She noted that these infant charities, unlike western foundling homes (except France), did not force the severance of bonds between the parents and the children. Not only could parents come to visit, birth families could even bring children back under their own care.¹⁷ Fuma Susumu shared Smith's observation that in the 1600s, children could stay with infant charities temporarily and return to their birth families. He also convincingly argued that the Infant hall should not be translated as an orphanage (*kojiin* 孤兒院), because the only children admitted were infants who needed nursing.¹⁸ Therefore, in this dissertation, I translate

¹⁵ Xu Dingsheng received the secondary *juren* degree (*fubang*) in 1654, served as professor for banner schools, and then moved to Shangdong as a magistrate. *Jiangnan tong zhi*, 140: 62a; *Su jun Yuying tang zhi* (hereon YYTZ), 2: 6a.

¹⁶ Joanna Smith, *The Art of Doing Good: Charity in Late Ming China*, 241-242.

¹⁷ Joanna Smith, *The Art of Doing Good: Charity in Late Ming China*, 341 note 160.

¹⁸ Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 243-245.

infant charity halls (*yuying tang* 育嬰堂) as infant halls.

The Suzhou Charity Hall for Infants was the overarching organization in Suzhou that provided nursing for infants in need. According to the preamble of its 1883 statutes, children admitted (*shouyang* 收養) by the Infant hall lived with wet nurses either at the latter's homes (*jiyang* 寄養) or in the dorms of the hall (*liuyang* 留養).¹⁹ The Infant hall also supported poor families with grants so that rather than abandonment, these families could instead afford to raise their children (*ziyang* 自養).²⁰ If a poor family lost the mother and thus the source of food for the infant, the newborn could temporarily move in the Infant hall for nutrition before their family reclaimed the child half a year later.²¹

In addition to taking in infants left on its doorsteps, the Infant hall also accepted children transferred from other charities in various counties and market towns of Suzhou prefecture.²² These partnering organizations included charities for receiving (*jiying*), sheltering (*baoying*), and harboring infants (*liuying*), all of which specialized in taking infants in or transferring them out to the prefectural seat. The Suzhou-centered charity even extended its radius of infant care outside the province, accepting children transferred by local charities from Jiaxing and Huzhou prefectures in Zhejiang province.²³ Once admitted, the Infant hall continued to support the children until they were adopted, married (especially child marriage into the husband's family, *yangxi* 養媳), transferred (e.g. to adult charities), or reached adulthood. Though a governor opposed the transfer of children within the Suzhou prefecture in 1742,²⁴ the practice did not

¹⁹ YYTZ, 5: 7b-9b. Unfortunately, the 1883 edition and an 1836 draft edition are the only ones extant. This 1883 edition was newly compiled to guarantee the inheritance right of children adopted from the Infant hall. The 1883 edition also included many clauses on *baoying*, reflecting Yu Zhi's influence on the Infant hall. So there must have been an earlier Yu Zhi edition as well. According to Yuqian, there were also 1740, 1767 and 1827 editions. Yuqian ordered the Infant hall to compile a new edition based on his draft to reflect changes in the management of hall in 1836. In total, at least 6 editions. Yuqian, *Yu Jingjie gong yishu*. 4:13a-31b.

²⁰ YYTZ, 5: 9a-10b.

²¹ YYTZ, 5: 5b.

²² YYTZ, 5: 3a.

²³ Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 246-249. Fuma named the transferring partnership "*liuying* 留嬰," but this term usually referred to a charity that provided long-term stay for infants, rather than a transfer station. *Jiying* (接嬰), on the contrary, usually meant that infants were only temporarily hosted there.

²⁴ *Zhenze xian zhi*, 7 :5b. See below for more details.

stop as seen from the 1883 statutes.

Gentry Foundations, 1676-1736

Gentry activists and local worthies requested permissions from the government to establish the Suzhou infant hall in the spring of 1676.²⁵ Prefect Gao Zhuo (高晔 jinshi 1658²⁶), an early collaborator with the Manchu dynasty, received permission from provincial officials who also contributed their salaries to support this benevolent act.²⁷ In the summer that year, the prefect authored an account and set it in stone to solicit donations from wealthy families.²⁸ He first appealed to their heart of compassion (*ceyin zhi xin* 惻隱之心), a necessary condition for human to development benevolence (*ren* 仁) according to *Mengzi* --- one of the classical Four Books that all educated people needed to study from young.²⁹ Gao wrote with clear Confucian overtones: “I love my son, so naturally I love other people’s sons; I want my son to live, so naturally I want other people’s sons to live.”³⁰ Gao’s sentence was simple, yet he threatened to disqualify one as a good Confucian, if they did not concur with Gao’s view on the importance of helping other’s sons live.

Then, Gao Zhuo specified on how easy it would be to raise enough money for the Infant hall:

If sons of wealthy families could slightly cut spending on clothing and hats, (the money saved) could build a hall (for abandoned infants). If sons of wealthy families could slightly cut spending on celebrations and parties, (the money saved) could pay the wages of many wet nurses. If sons of wealthy families could slightly cut spending on playing and preying,

²⁵ YYTZ, 2: 4a, 6a.

²⁶ Jinshi conferral dates, unless otherwise noted, are from Li dai jinshi dengke shujuku (歷代進士登科數據庫) through <http://examination.ancientbooks.cn.ezproxy.princeton.edu/docDengke/>.

²⁷ Gao Zhuo’s father, Gao Bangzuo (高邦佐 ?-1622), was a prominent central government minister in late Ming. See his biography in Mingshi, Biographies, juan 291.

²⁸ YYTZ, 2: 2a-2b; WXZ (1933), 61 shang, Jinshi kao 3: 18b.

²⁹ *Mengzi*, 3: Gongsun chou shang, 14b-16a (2A6). For more details on how young people learned classics and became literate in late imperial China, see Benjamin Elman, *A Cultural History of Civil Examinations in Late Imperial China*, 260-280.

³⁰ YYTZ, 2: 2a. 我愛其子、理無不愛人之子、我欲其子之生、理無不欲人之子之生

(the money saved) could help dozens of babies survive.³¹

For Gao, the benefit of supporting the Infant hall apparently outweighed the cost, and thus the wealthy families that he appealed to should act immediately: “(This trade-off) will initiate an auspicious being that brings fortune to the descendants (of wealthy families), and its rewards as well as gifts are manifest. So you gentlemen should make every effort. Certainly there will be people who sincerely resonate with (our cause) and offer to help.”³² Gao believed that once established, the Infant hall would create a feedback loop that would support the charity by drawing more concerned parties as donors.

Judging from the operation of the Infant hall in first decade of its establishment, Gao Zhuo’s optimism seemed well founded. Zhang Yu’en (張遇恩 unclear years of birth/death), one of the founders of the Infant hall,³³ described the monthly routine of managing the charity: “On the 15th day of every lunar month, gentry directors gathered at the Infant hall to check on supported children brought by their wet nurses beforehand. If a child were well, the wet nurse would receive her pay (from the Infant hall).”³⁴ Zhang clearly thought this arrangement provided diligent care for children supported by the Infant hall. “In eight years, (the Infant hall) took in and saved hundreds and thousands (of abandoned infants),” Zhang proudly wrote, “and this is what is called charitable.”³⁵

Gao Zhuo and Zhang Yu’en, however, severely underestimated how difficult it would be for gentry directors to raise funding to run the Infant hall in the long run. Gao thought, as proverb says, the first step is always the hardest. He wrote: “it is not hard for the will of doing good to sustain, but it is hard for the will to manifest. It is not hard to conclude a good deed,

³¹ YYTZ, 2: 2a-2b. 苟少減富家兒衣帽之飾、即可建一堂、少減富家兒慶賀酒筵之費、即可養數乳嫗、少節富家兒嬉戲游樂祀邀福之費、即可活數十孺子

³² YYTZ, 2: 2b. 發祥福後、報施昭然、諸子勉之、當必有竭誠響應、同心相助者矣

³³ Zhang Yu’en’s relationship with Zhang Guisheng (張貴勝 ?-?, martial juren 1689) is not clear. Zhang Guisheng’s alternative name (hao) is Jinhou (晉侯). DGSZFZ, 68: 12b. A Zhang Xunzhai (張循齋) was also highly regarded as well.

³⁴ YYTZ, 2: 4a. 每月望、同志畢集、先期傳集城內外乳婦、各抱嬰以至、計嬰授乳、計乳授資

³⁵ YYTZ, 2: 4a-4b. 迄癸亥歷八年、前後收養全活幾千百計、可謂善矣。

but it is hard to initiate one. Not having enough resources is not the hard part when doing good, the hard part is to find those who are willing to do more.”³⁶ On the contrary, future gentry directors did not share their optimism. As seen in the beginning quote of this chapter, Gu Wenbin, director of the hall from 1867 to 1871, argued, “a fixed amount of funding could never match an infinite number of abandoned infants. Thus, the income (of the Infant hall) did not cover the expenditure.”³⁷ If spending cuts by rich families were not enough to support the Infant hall, how would it acquire enough resources?

What Gao Zhuo did not expect was that while the resources of local worthies have limits, the number of abandoned infants was “infinite.” This is especially true during an economic downturn, and/or a year of natural disaster that causes harvest failures. Actually, it did not take long for gentry directors of the Infant hall to notice the correlation between natural disasters and the number of infants being abandoned. Gu Qian (顧汧 jinshi 1673, fl. 1673-1707), a Suzhou native who joined his brother Gu Fu (顧溥 unknown years of birth/death) in the management of the Infant hall, wrote: “When harvests are bad and (people live in) difficult times, more infants are abandoned.”³⁸ Additionally, the practice of transferring infants from elsewhere to Suzhou city only jeopardized the financial situation of the Infant hall, exposing the latter to local disasters as well as regional ones. For instance, in 1741-42, a widespread flooding struck the Jiangnan area.³⁹ Under these circumstances, more poor families were forced to abandon their unaffordable infants, while rich families received less income and could not spend as much in charity as they used to. To alleviate the financial burden of the Infant hall, in

³⁶ YITZ, 2: 2a. 夫善心不難於繼起、而難於發端、善事不難於收成、而難於慮始、爲善不難於力不足、而難於心有餘。

³⁷ Gu Wenbin, *Guoyunlou shi wen gao*, 161-162. 無如經費有常、棄嬰無限、遂至人不敷出。

³⁸ Gu Qian, *Feng chi yuan shi wen ji*, 7: 32b. 茲值歲歉時艱、嬰兒遺棄更多。Gu Qian and Gu Fu’s father was Gu Tianlang, who had a seat as local worthies in the Canglang pavilion of Suzhou. When signing for his poem and writing collections, Gu adopted the name Changzhou Gu Qian. Yet when he took the civil service exams and passed as Jinshi, Gu wrote his native place as the Daxing county of Shuntian prefecture. 康熙十二年進士題名碑錄癸丑科。Candidates who took the exams in the capital had a higher pass rate, so this may have been the reason why Gu had the dual native place identity. Wu Yue, “Mao ji yu xingzheng susong: Yi Xianfeng yuan nian Shuntian fu mao ji an wei zhongxin,” 342-346. For a discussion on efforts of the Qing state to restrict where one could register and take exams, see Du Yongtao, *The Order of Places*, 182-188.

³⁹ QLSL, 151: 6.9.29 (1170a-b).

1742, the governor of Jiangsu indefinitely suspended the transfer of children within the Suzhou prefecture into the city to encourage infant care locally.⁴⁰ The governor also restructured the real estate holdings of the Infant hall to boost rent income.⁴¹

The suspension of transfers, however, only partially helped to stop the expenditure from rising further. But the bigger problem was the income, that is, the fluctuations as well as the small amount of individual donations. Individual donations could not resolve the problem of funding for the Charity Hall for Infants in Suzhou. The solution, however, would eventually transform the Infant hall from a charity supported by individual donations to a social service provider that received its revenue from land endowment by the government. Founders of the charity would eventually surrender management, supervision, and ownership of the charity to state agencies. Before turning to the state, the founders produced some plans to solve the income problem. If their plans had worked, it would not have been necessary for the state to intervene.

At its beginning stage in 1676, the charity was funded through donations from founders, officials, as well as wealthy locals. All parties above acted as individuals, rather than agents of the government, lineage, and/or business organizations. Gu Fu, one of the founders and gentry directors of the Infant hall, donated a property next to the Xuanmiao Temple (Xuanmiao Guan 玄妙觀) complex,⁴² a renowned Daoist site in Suzhou.⁴³ The temple, founded in 276, became a political center where local elite families met with emperors in the Qing dynasty.⁴⁴ Gu Fu

⁴⁰ *Zhenze xian zhi*, 7 :5b.

⁴¹ *Chen Wensu gong nianpu*, 21a-21b.

⁴² *Jiangnan tong zhi*, 22: 19a. The location of the property had been a part of the Xuanmiao Temple complex earlier, known as the Altar of Miraculous Rain (*Ling yu tan* 靈雨壇). It was to the west of the Thunder gods temple (*Lei zun dian* 雷尊殿). Xu Song and Zhang Dachun, *Bai cheng yan shui*, 3: 14a.

⁴³ *YYTZ*, 2: 4a, 6a. To avoid the name of the Kangxi emperor, Xuanye, the temple changed its name to Yuanmiao.

⁴⁴ Zhu Chunyang, "Difang dazhi yu chengshi zhengzhi zhongxin de queren: Yi Qing dai Suzhou Xuanmiao Guan 'Kang-Qian zhubi' shuo wei zhongxin," *Anhui shixue* 2 (2017): 127-132. The temple complex, including the Temple of thunder gods, was remodeled only a few years before the founding of the Infant hall under the same Governor Mu Tianyan (慕天顏 1624-1696,

and others remodeled the property as the administrative location of the Infant hall. This was the place where gentry directors checked on supported children brought by wet nurses and paid their wages every lunar month.

Limited by the physical space, however, the Infant hall could not house wet nurses in residence, unlike its counterpart in the imperial capital, which we will discuss in more details below. Except for the monthly assembly, gentry directors needed to run across the city to check on the well-being of supported children. This inconvenience caused by the scattered residences of wet nurses could only be resolved by expanding the Infant hall, so that all supported children and their wet nurses could move in. Doing so, however, required a hefty sum of money that the philanthropists could not afford. In fact, gentry directors and like-minded philanthropists (*tongzhi* 同志) already ran short of funding to keep up with the growing number of abandoned children. In 1693, Gu Qian, who recently completed a three-year mourning duty for his father in Suzhou, wrote:

While the big crowd of crying babies needs to be counted with no delay, gentry directors have the worry that they could not finish the good that they started. To solve this problem enduringly, there is only one way, that is land endowment, which would generate rent income.⁴⁵

Gu Qian's idea that land endowment could generate enough rent income (*zhu tian chu xi* 助田出息) for the expenses of the Infant hall seemed to be a consensus among like-minded philanthropists. In early 1680s, they were planning to purchase land to generate rent income.⁴⁶ By 1693, gentry directors, including Gu Fu, contributed more than 300 *mu* of land. Yet rent

jinshi 1655). Daoist Master Shi Daoyuan (施道淵 1617-1678) raised the money for the remodeling. *Changzhou xian zhi*, 30: 9a-10b. For a general introduction of the Xuanmiao temple, see Ren Junchen, "Suzhou Xuanmiao Guan Sanqing dian he Laozi xiangbei," *Zhongguo Daojiao* 4 (1999): 39-40; Yu Yonglong, "Jiangnan ming guan Xuanmiao Guan," *Zhongguo Daojiao* 5 (2000): 60-62. For a detailed study of the interactions between elites, officials, Daoist masters, and local cults in early Qing Suzhou, see Vincent Goossaert, "Qing chu Suzhou Daojiao yu minjian xinyang: Qionglong shan Shi Daoyuan de ge'an," *Qing shi yanjiu*, No. 1 (2015): 27-38.

⁴⁵ Gu Yuan, *Yuanmiao Guan zhi*, 10: 2a. 歲需將二千金、而賴當事之捐施及諸同志之攸助、以濟其用、而育者日以積、助者日以稀、以呱呱之衆、計口懸待、任事者所以有爲德不卒之憂也、爲經久計、惟有助田出息一法。

⁴⁶ YTTZ, 2: 5a-5b. This happened in Governor Yu Guozhu (余國柱 ?-1689, jinshi 1652)'s tenure from 1682 to 1684.

income from this little piece of real estate was still far from enough. Gu Qian regret “but rent income could not even cover 10% of the annual cost (of 2,000 silver taels).”⁴⁷ As governor of Henan province, Gu Qian in the end took the matter into his own hand. In 1693, he raised more than 1,000 taels of contributions from his jurisdiction in Henan and sent the money to Suzhou for the Infant hall to buy land as “public property (*gongchan* 公產)”.⁴⁸

The profitability of land of similar quality, however, could be vastly different because of technicalities concerning ownership, tenancy, and mechanisms to generate profit with land endowment. By “public property,” Gu Qian distinguished three categories of land held by the Infant hall. They are land donation (*mu tian* 募田), rent donation (*mu mi* 募米), and land reclamation (*xin zhang* 新漲, see below). In Suzhou, the practice of differentiating top-soil (*tian mian*) from bottom-soil (*tian di*) rights meant that landlords did not always have top-soil rights.⁴⁹ So when philanthropists donated land (or money to buy land as in Gu Qian’s case) to the Infant hall, more often top-soil right of the land had been contracted to tenants. After the donation, tenants would pay rent to their new landlord, that is, the Infant hall. Reclaimed land, on the other hand, carried both top-soil and bottom-soil rights as they never had any tenants. They were even more profitable as a non-refundable down payment was needed for tenants to rent the land and acquire transferable top-soil rights. When tenant could not pay the down payment, an installment plan could be arranged by the landlord, earning the latter interest as well.⁵⁰ Land donation and reclamation thus both denoted “public property,” as the land was under the ownership of the Infant hall.

Source	Top soil	Bottom soil	Rent
Land donation	Tenant	Hall	Hall

⁴⁷ Gu Yuan, *Yuanmiao Guan zhi*, 10: 2a. 第租息所入、不及所需之什一。

⁴⁸ Ibid. 共集千餘金、郵寄堂中、置田為公產。

⁴⁹ See Note 89 on Page 60.

⁵⁰ Xue Jinkun, *Qing dai yilai Suzhou tudi qiye wenshu jiedu*, 45-50.

Rent donation	Tenant	Donor	Hall
Land reclamation	Hall	Hall	Hall

Table 2.1. Three Kinds of Land Endowment of the Suzhou Infant Hall

If donors hesitated to donate land to the Infant hall as “public property,” Gu Qian also had an alternative. Landlords could keep the ownership of their land, while donating their rent income to the Infant hall. Gu explained: “(To prepare for economic downturns, we gentry directors) could only broadly solicit landowners to consider donating their rent income for the wages of wet nurses. Having many helping hands indeed make lifting (the economic burden) easy.”⁵¹ Under this arrangement, as the landlord retained the ownership of the land, tenants would still pay rent to the former. Yet since the landlord had agreed to donate the rent income, they would need to follow through and redirect the rent to the Infant hall. The landlord could even skip rent collection and have the Infant hall do so. After the Infant hall became a public charity, any rent resistance by the tenant could bring severe punishments from state agencies.

These measures, however, were not enough to reverse the long-term trend that the Infant hall could not raise enough donations from individual philanthropists. Infants halls from Suzhou to Beijing, regardless of the statuses of their individual donors as officials, gentries, or commoners, were always plagued by funding problems. The situation did not see much improvement for the next half century, as Jiangsu governor Zhang Qu (張渠 ?-1740) memorialized “in 1737, the Infant hall did not have enough money to pay the wages of the wet nurses.”⁵²

The fundamental problem here was the scale of donations. If we adopt Gu Qian’s rate of return, 300 *mu* of land yielded less than 200 taels of rent per year. Thus to fund the 2,000-tael annual spending of the Infant hall with rent would require more than 3,000 *mu* of land. Buying

⁵¹ Gu Qian, *Feng chi yuan shi wen ji*, 7: 32a-32b. 惟廣勸有田之家、酌撥租入、以給乳資、實為衆擎易舉、諒諸君子自有慈幼同心、節閒費以周急務。

⁵² Zhao Zengyue edited, *Qing dai sheli yu guanli Yuying tang dang'an (shang)* (hereon YYTDS), 10. 乾隆二年，因该堂所入租息乳哺工食不敷。

3,000 *mu* of bottom-soil land, however, would require more than 100,000 taels, or 1.4% of the total land tax quota of Jiangsu province in 1764.⁵³ This amount dwarfed Gu Qian's impressive fundraising of 1,000 taels. If we only consider Suzhou prefecture, it would be as much as 5% of the total land tax quota of 1687.⁵⁴ Since the actual fulfillment of the tax quota was always less than 100%, expenses of the Infant hall would be even more burdensome. No group of individuals could donate this huge amount of money to do good. The state was the only party powerful enough to match the need for income of the Infant hall.

The Reluctant State, 1676-1736

Whether the state had the will to support the Infant hall with its resources, however, was a different question. Though it was not until the Yongzheng reign that the state promulgated the establishment of infant hall in urban areas throughout the empire, the Qing state had started to intervene in the welfare of infants even earlier. In 1659, upon learning the existence of female infanticide in Fujian and the Southern Yangzi region, the Shunzhi emperor decreed "This wicked practice of drowning female infants is especially abominable. So I decree it be strictly prohibited."⁵⁵ A week later, the Shunzhi emperor, during a classics mat (*jingyan* 經筵) lecture,⁵⁶ reasoned:

As the father-child relations is natural, whether the child is a son or a daughter should not make a difference. Who could endure to kill their daughters? ... I think the heaven loves life and wants a myriad of things to flourish together, rather than harming each other. Now harm starts from parents, so how can this not disrupt the harmony of nature? This is the reason

⁵³ Wang Yeh-chien, *An Estimate of the Land-tax Collection in China, 1753 and 1908*, Table 27. I did not add the meltage fee and other surcharge percentage into my calculation as its legalization did not happen until three decades after Gu Qian's writings. It should be noted that Wang Yeh-chien's study was an estimate that assume 100% fulfilment of the land tax quota, which rarely happened in Jiangsu province.

⁵⁴ *Suzhou fu zhi*, Daoguang 4, 8: 29a-30a. I used Wang Yeh-chien's grain price of 1.22 taels per *shi* for this estimate. See Wang Yeh-chien, *An Estimate of the Land-tax Collection in China, 1753 and 1908*, Table 26.

⁵⁵ SZSL, 125: 16.L3.16 (967a). 溺女惡俗、殊可痛恨、著嚴行禁革。

⁵⁶ For a detailed study on the significance of the classics mat lectures in Ming-Qing China, especially its influences on uneducated and/or non-Han rulers after the ruptures of the Yuan dynasty, See Chu Hung-lam, *Ming Taizu yu jingyan* (Beijing: Sanlian shudian, 2021).

there are floods, draughts, bad harvests, diseases, and wars everywhere. Just because of this, people could not live safely and happily...Even though I have decreed relevant officials to prohibit (the practice of drowning daughters), I am still concerned that the decree would not reach all subjects. My mind would only be at ease when we have awoken the conscience of the subjects and permanently eradicated the root of this inhuman practice.⁵⁷

The classics mat lecture was a great venue for the Shunzhi emperor, an ethnic Manchu conqueror, to appeal to his Han Chinese subjects as the rightful ruler in the Chinese way.⁵⁸ In the lecture above, the emperor referred particularly to Mencius' heart of compassion to stress the wickedness of the infanticide. "Mencius wrote 'even now-a-days, if men suddenly see a child about to fall into a well, they will without exception experience a feeling of alarm and distress.' This passage talked about bystanders, who pitied the youth and ignorance of babies. Thus nobody could tolerate seeing babies trapped in such grave dangers." The emperor then contrasted the ideals of Confucianism with the actual drowning of baby girls reported in Jiangnan in a rhetorical question: "How can there be birth parents who tolerated the drowning their babies?"⁵⁹

For the Shunzhi emperor, the practice of infanticide was so intolerable that it disrupted the harmony of nature, causing all kinds of disasters in the human realm in resonance. As the ruler of all under heaven, the Shunzhi emperor must right the wrongs in his realm so that the harmony of nature and the ways of heaven could be restored. Otherwise, his reign and the fate of the Great Qing dynasty would be endangered. The emperor therefore concluded "If this (drowning of baby girls) is tolerable, nothing else is intolerable,"⁶⁰ and spared no efforts in

⁵⁷ YYTZ, 1: 2b-5a; *Tongxiang xian zhi*, 1: 4a-4b. 彼父子天性、男女應無異視、何獨忍戕害其女...朕思上帝好生、欲萬物並育而不相害、今殘害始於父母、豈不上干天和、是以水旱災荒疾病兵戈、所在有之、民生迄未得安樂、職此故也...今雖下所司禁革、恐未能家喻戶曉、必使之感動天性、永斷此忍根、方愜朕懷、欽此。

⁵⁸ As Pamela Crossley studied, Qing emperors put on different hats to appeal to different audiences in their vast empire. See Pamela Crossley, *The Translucent Mirror: History and Identity in Qing Imperial Ideology* (Berkeley: University of California Press, 1999).

⁵⁹ *Tongxiang xian zhi*, 1: 4a-4b. 孟子曰、今人乍見孺子將入於井、皆有怵惕惻隱之心、此為路人言也、因憐其幼小無知、誤陷死地、故盡人見之不忍、豈有親生父母而反忍於溺之。

⁶⁰ *Tongxiang xian zhi*, 1: 4b. 是可忍也孰不可忍也。

advocating for the prohibition of infanticide.

It was the prohibition of infanticide by the Shunzhi emperor, Zhang Yu'en wrote, that drove philanthropists to set up infant charities from Beijing to Suzhou. "Since the erection of prohibition, infant charities started."⁶¹ Though the government did not financially support the halls (*zai guan wu chang xi* 在官无常饩), the latter in turn received donations from members of the imperial family down to the commoners. The Kangxi emperor, the Yongzheng emperor, and Grand empress dowager Xiaozhuang, for example, gifted calligraphy, silver, and rice to different infant halls at several occasions, including Kangxi's southern tour of Suzhou.⁶² The imperial support of infant halls in general, and the benevolent image of the son-of-heaven in particular, served the government well during the revolt of the Three Feudatories (1673-1681). As a propaganda for the hearts and minds of the people, the Qing state, rather than the rebels, was well positioned as a true believer in this Chinese culture of ours.

Despite the lack of financial support from the government, the Qing state did try to promote the establishment of infant charities throughout the empire. This was the first step taken by the Qing state to provide infant care as a social service to its subjects. In 1706, the Kangxi emperor, on principle, agreed that all provinces should build infant halls.⁶³ However, provincial officials were not responsive to the decree, as the emperor did not specify who should build, maintain, or manage the halls. Actually, how well the Beijing infant hall operated was opaque to the state. This eventually triggered Lu Xun (盧詢 fl. 1711-1727), president of the board of war, to request an audit (*qingcha* 清查) of the infant hall in 1724, as the hall had received donations from the imperial family:

As for the expenses of the infant hall, hiring wet nurses for babies require wages; making medicine to treat sick babies require starting capital; when infants grow up, they need meals; when babies unfortunately pass away, they need cremations and burials. All fuels and waters,

⁶¹ YYTZ, 2: 5a. 禁立而育嬰始.

⁶² KXSL, 220: 44.4.16 (6b); YZSL, 19: 2.L4.10 (312b); YYTZ, 2: 5a.

⁶³ KXSL, 224: 45.3.28 (257b).

gas lighting, bedding, clothing, as well as wages of clerks, need money in different ways. How does the infant hall deal with (all above)? How much asset does it have? How much rent income does it make? And how much donation does it receive? I request the emperor order the Shuntian prefect to audit each of these. Regarding the annual income and expenditure of the infant hall, (the prefect) should issue an enduring regulation, which is to be obeyed forever. (I also request the emperor) gift a stele (to the infant hall) to make the regulations known to the subjects.⁶⁴

The above memorial, however, is undated and does not bear any imperial rescript. Perhaps the Yongzheng emperor did not see it or was not interested in the issue.⁶⁵ In a follow-up memorial, Chen Bangyan (陳邦彥 1678-1752, jinshi 1703) found that the Beijing infant hall regularly received a monthly donation of 50-60 silver taels, which was far from enough to cover all expenses.⁶⁶ He compared the infant hall with the elder hall (Puji tang 普濟堂), and concluded that the reason why the elder hall was better funded was because the latter was blessed with a plaque and stele from the Kangxi emperor. Thus, Chen proposed Yongzheng to “personally write a few characters to encourage all subjects to do good.”⁶⁷ Chen’s second request, that the emperor order the provinces build infant halls following the Beijing precedence in densely populated areas, finally pushed Kangxi’s 1706 good-will into action.

Following Chen Bangyan’s memorial, on June 1, 1724, the Yongzheng emperor issued an edict to gift a plaque and money to the Beijing infant hall. The emperor also promoted the latter as the model to build counterparts in the provinces. The key difference between Chen’s proposals and Yongzheng’s decisions, however, lay in the roles of provincial and local officials

⁶⁴ NPMDLQA, No. 402020079. 臣竊思育嬰堂費用、雇乳母以養嬰兒、則有工價、製藥物以療病嬰、則有資本、嬰兒長大、又須飯食、不幸死亡、又須埋化、其一應薪水膏火帳幔衣服、及奔走使用人等工食、所需銀錢、不一而足、其現在作何料理、產業若干、租息若干、并每年施助可有若干、敢求天恩特諭順天府逐一清查、將其每年出入用度數目、立一經久恆規、俾永遠可以遵守、勅賜建碑刊示。

⁶⁵ In September 1724, Li Wei wrote in a memorial that the emperor was offended by Lu Xun’s memorial. The last correspondence between the Yongzheng emperor and the Li Wei was in the beginning of May, so it is highly likely that the memorial offended the emperor was Lu Xun’s piece on the infant hall. It was unlikely that another memorial by Lu Xun offended the emperor, causing Yongzheng to skip Lu’s memorial on the infant hall, as some of Lu’s proposal were heeded later. Thus I date Lu’s memorial to late April to June 1, 1724. See below. *Zhupi yuzhi*, 174: 25b, 29a-29b.

⁶⁶ NPMDLQA, 402021307. Chen’s memorial is also undated and bears no rescript. But it should be after Lu Xun’s memorial and before Yongzheng’s edict. So I date Chen’s memorial to May 1724.

⁶⁷ NPMDLQA, 402021307. 仰請皇上親灑宸翰、賜以數字、以鼓舞四方樂善之意

in the building, maintaining, and managing the halls. Chen wanted local officials, under the supervision of provincial officials, to build and manage the halls: “I request the emperor order provincial governors and governors-generals to inform local officials to promote good-doing among the subjects. The philanthropists should contribute money and build infant halls at densely populated areas, following the Beijing precedence. Yet local officials should manage the halls.”⁶⁸

The Yongzheng emperor, however, would rather have local officials find philanthropists to take all responsibility for provincial/local infant halls. “Forward my decree (which praised the Beijing infant hall) to provincial governors and governors-generals. They need to order local officials to encourage and find benevolent subjects. The philanthropists should promote and operate infant halls at densely populated areas, following the Beijing precedence.”⁶⁹ For Yongzheng, the role of provincial/local government was to encourage benevolent subjects to take the matter of infant care into their own hands. The government, however, would not help establish, manage, supervise, or pay for such benevolence. Hence, from Shunzhi to Yongzheng, following the policy of *zai guan wu chang xi*, Qing emperors did not officially fund infant welfare.

Yongzheng’s reluctance to support infant care with government funds in the provinces became clearer once provincial governors and governors-general began to implement his 1724 edict. In early 1725, Nian Gengyao, Yongzheng’s former confidant, swiftly rebuilt an infant hall in Canton and requested a plaque. The emperor, however, scolded the governor and refused to gift his calligraphy: “I deal with ten thousand matters a day. How can I have the playful

⁶⁸ *NPMDLQA*, 402021307. 并祈勅令各省督撫、傳諭屬員、勸民好善、於人烟稠集之處、樂輸建設、悉照京師成例、仍令地方官經理其事。

⁶⁹ *YZSL*, 19: 2.L4.10 (312b). 再行文各省督撫、轉飭有司、勸募好善之人、於通都大邑人煙稠集之處、照京師例、推而行之、其於字弱恤孤之道、似有裨益、而凡人怵惕惻隱之心、亦可感發而興起也。The character *zi* 字 could be a typo here, but its intended original is unclear to me.

spirit to write such a plaque for you? This request indeed is extremely absurd.”⁷⁰ In the fall of 1725, a censor memorialized to house infants and elders in surplus/obsolete provincial government property as well as to bail the halls from provincial coffers. The emperor again was not interested but went further to humiliate the censor: “As for acts that court publicity like these, I am too ashamed to do.”⁷¹

Nian Gengyao’s and the censor’s cases above proved Yongzheng’s lack of enthusiasm in infant welfare. Despite promoting the rhetoric of a sage-king shepherding all subjects, especially the helpless infants and elderly, the Yongzheng emperor did not want officials to prioritize benevolence. When responding to the governor-general of Jiangnan’s update on the infant and elder halls of Nanjing, the emperor revealed his deep contempt: “Great. This is something we should do. But it is **no more than the business of Daoist monks and old women**, rather than something urgent.”⁷²

If provincial officials followed Yongzheng’s actual intentions by not spending government funds but aroused the activism of benevolent subjects, the emperor would praise all of them. The emperor “read the report with delight and acclamation” (*jia yue lan yan* 嘉悅覽焉) when the governor-general of Henan and Shandong memorialized that all counties in the two provinces had built infant/elder halls and did not need any government funds.⁷³ Similarly, the emperor praised and rewarded two women who contributed enough money and land for the operation of the infant hall at Changsha, provincial capital of Hunan. Provincial officials only needed to supervise and audit the management of the hall by local elites.⁷⁴

⁷⁰ *NPMDLQA*, 402022238. It should be noted Yongzheng could be unfair to Nian Gengyao here as the former confidant was losing favor. The emperor would behead Nian within a year. 朕日理萬幾、何有閑情逸致為爾書此等匾額、殊屬乖謬之至。

⁷¹ *NPMDLQA*, 402011793. 凡此沽名釣譽之舉、朕恥而不為也。

⁷² *NPMDLQA*, 402018579. I highlighted the bold part for emphasis. 好、應為者、然此亦不過道婆之政、非急務也。

⁷³ *NPMDLQA*, 402005275. 現在兩省各州縣俱建堂告竣、置有義產、經費豐饒、纖毫不需公項、甃獨無告之民、悉已欣欣得所。

⁷⁴ *NPMDLQA*, 402015008. 足敷堂中乳母、工食、醫藥等項之用 ... 將每月收支銀兩數目造冊、呈送布政司查核、並督率殷實老成人陳俊煒、藍田玉等、協力同心、和衷辦理 ... (Imperial rescript) 好、二氏當獎勵之。

Yongzheng's insistence that provinces should build and maintain infant halls without government funds, relying solely on the donation of benevolent residents of densely populated areas, however, was self-contradictory and self-defeating. Even the Beijing infant hall needed the emperor to bail it out with 1,000 taels from state coffers in 1724, the same year Yongzheng promoted it as the precedence for all provincial counterparts.⁷⁵ In 1730, the Yongzheng emperor for the last time in his reign spent another 1,500 taels from state coffers to remodel and buy land for the Beijing infant hall, hoping that the hall would be sustained by rent income.⁷⁶ As we have seen in Suzhou, the actual amount of land needed to fully supported the infant hall with rent income would inevitably dwarf the small pieces acquired through donation.

Gentry Directed, Government Supervised Public Charity, 1736-1837

The Qianlong emperor, as discussed in the previous chapter on fiscal recentralization, again adopted a much active and interventionist approach in dealing with infant welfare. In the first year of his reign, the new emperor agreed with Tian Eryi's (田爾易 *juren* 1705)⁷⁷ proposal to have governors and governors-general decide whether to set up new infant and elder halls in provinces as well as to bail insolvent halls with government funds, such as confiscated properties.⁷⁸ "As for established infant halls that had funding problems and could not sustain operations," Tian suggested, "governors and governors-general should deliberate on the sources of funding to bail them out, so that the halls could have real benefits."⁷⁹ After the central court reported the conclusion of their deliberation in support of Tian's proposal, the Qianlong emperor accepted their recommendation and communicated this new paradigm to

⁷⁵ *NPMDLQA*, 402005570.

⁷⁶ *Ibid.*

⁷⁷ *Baoding fu zhi*, 12: 26a.

⁷⁸ *NPMDLQA*, 004032; *Jin zheng jiyao*, 6: 68a, 74b-75a; *Xuxiu Shanxi tongzhi gao*, 6: 6a; *YYTDS*, 11-13, 17. Parts of Tian's memorial is available on Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, Note 42 on page 531. The essence of memorial repeated in the reply from the board of revenue is available at FHA, No. 02-01-04-13113-017. I have unfortunately not seen this piece of archive.

⁷⁹ *NPMDLQA*, 004032. 直省郡縣育嬰堂有貲料缺乏難以持久者、督撫大吏酌款接濟、以收實效。

provinces via the board of revenue in 1736. Despite Tian Eryi's lack of direct access to the emperor as a second-class sub-prefect (*tongpan* 通判),⁸⁰ the Tian Eryi proposal marked the beginning of public charity, as the Qing state started to be actively intervened in doing good with government resources.

Provincial officials in Jiangsu quickly put the Tian Eryi proposal into use. To remedy the long-term funding problems of the Suzhou infant hall, in 1737, provincial officials⁸¹ won state support to endow the Infant hall with confiscated properties valued at 12,000 silver taels. Gentry matched the endowment with a donation of 370 *mu* of land.⁸² Thanks to this new round of endowment, Governor Zhang Qu in 1739 chose one of the confiscated houses and memorialized to remodel the property as the new location of the Infant hall. This property with 130 plus bedrooms was confiscated in the Zhao Guangmo (趙光謨) case. Zhao was the sub-prefect of Suzhou who failed to deliver procured Japanese copper for the central government.⁸³ If completely remodeled, this house would enable the Infant hall to provide in-house care for supported children, rather than having them live in the homes of wet nurses. The governor pledged that when infants and wet nurses lived in the hall, gentry directors and government clerks could look after the well-being of the children. Their efforts would guarantee the survival of more infants under the benevolence of the emperor.⁸⁴

Zhang's memorial won the support of the Qianlong emperor, who approved the former's

⁸⁰ As second-class sub-prefect (*tongpan*), Tian Eryi's rank was too low to personally memorialize the throne, so his proposal was forwarded to the emperor via Yang Mingshi, former governor-general of Yunnan and Guizhou.

⁸¹ This unnamed official should be Governor Shao Ji (紹基 1687-1737, jinshi 1722), who also requested the emperor to assign confiscated properties to another charity. *Changzhou xian zhi*, 4: 6b. Shao Ji's name was sometimes unusually omitted by succeeding governors. See, for example, *Neige daku*, 062322. This is perhaps due to his rebuttal against the central government regarding a new round of forced contribution in the Qianlong reign. Possibly in retaliation, the emperor reprimanded Shao for nepotism, and the governor soon died on duty in Jiangsu. *Guo shi guan liezhuan*, 701005737-0-04. The governor-general during Shao Ji's tenure, Qingfu (慶復 ?-1749, Manchu), temporarily fulfilled the acting governor position after Shao Ji's death. The governor-general also won imperial support for assigning a different piece of confiscated property belonged to a Gao Yingkui (高應魁) to endow the Suzhou infant hall. *YYTDS*, 12.

⁸² *Changzhou xian zhi*, 4: 5b-6a.

⁸³ *Zhupi Yuzhi*, 20: 54b-56a. For more information about the trade of Japanese copper and its problems, see Lai Hui-min, "Suzhou de dongyang huo yu shimin shenghuo: 1736-1795," *Zhongyang yanjiu yuan jindai shi yanjiusuo jikan* 63 (2009): 4-7; Liu Shih-Feng, "Qing Kangxi-Qianlong nian jian yang tong de jinkou yu liutong wenti," *Zhongguo haiyang fazhan shi liwenji* 7a (1999): 94-99.

⁸⁴ *YYTDS*, 10.

request to use government funds to remodel the new home of the Infant hall.⁸⁵ Two years later, Zhang's successor, Governor Xu Shilin (徐士林 1684-1741, jinshi 1713) reported to the emperor that the remodeling costed the government 2,625 silver taels, including the confiscated house valued at 1,300 taels. In addition to 124 bedrooms for wet nurses, the new architecture had 21 halls and wing houses for gentry directors and government appointees. The governor praised the new property for it is not only more convenient for gentry directors and government appointees to check on the infants, but also properly secluded breast-feeding wet nurses from ragged Daoist monks.⁸⁶

While the Tian Eryi proposals mostly solved the urgent funding problem for infant halls throughout the empire, it did not similarly transform the management of the halls. The state still left infant halls to philanthropists to manage. Reiterating Yongzheng's opposition to impose unnecessary forced contributions (*kai juan* 開捐), the Qianlong emperor in late 1735 insisted that charitable organizations must be managed by founders: "If other subjects want to establish charities such as righteous land, granaries, schools, and cemeteries, founders should submit a petition to their county magistrates. The magistrates should then report to superiors but reserve the management of the charities for the founders."⁸⁷ Therefore, in spite of the endowment, initially the Qianlong government did not plan to appoint officials to direct or manage the infant halls.

Yet once an infant hall received government funds, provincial/local officials became responsible to audit how infant halls spent the funds in the annual auditing process. Soon after Tian Eryi's proposals were approved in 1736, Sichuan governor and financial commissioner memorialized the emperor to account for all consumptions of the elder hall regarding interest

⁸⁵ YYTDS, 10.

⁸⁶ YYTDS, 11. I followed the translations of *tingtang* 廳堂 and *xiangfang* 廂房 in Nancy Steinhardt, *Chinese Architecture: A History* (Princeton: Princeton University Press, 2019).

⁸⁷ YYTDS, 5. 其他如倡立義田義倉義學義塚、許具呈本州縣、詳報上司立案、仍聽本人身自經管。

earnings of government funds, rent income of confiscated properties, and public granaries: “We request to choose and draw (from these resources) at any time according to established regulations, compile an account book at the end of each year, and submit the account for the board of revenue to audit.”⁸⁸ Later memorials on infant halls, such as one from Hubei in 1739, often included this clause “compile an account book for audit at the end of each year.”⁸⁹ Thus the Sichuan auditing request must have been approved and became an internal part of the Tian Eryi proposals.

The balance of power between the state and gentry founders in relation to charitable organizations, however, was once again disrupted in 1741. Director-general of grain transport, president of the board of revenues, and other court officials all agreed that local officials needed to play a bigger role. The board of revenues not only asked local officials and their assistants to check on admitted infants more frequently, it also needed local officials to report on the number of infants under support as well as the account books of income/expenditure.⁹⁰ A secretary of the transmission office (Tong zheng si 通政司) went further as to have local officials manage the infant and elder halls.⁹¹ In the end, opinion of the board prevailed, and local officials and their assistants acquired inspecting roles over the management of infant halls.⁹²

However, even the land endowment made possible for the Tian Eryi proposals proved to be inadequate in Jiangsu. Therefore, in addition to confiscated properties, which was limited

⁸⁸ *YYTDS*, 7. For the regulations on auditing, see *JQHDSL*, 149: 1a-9b. As the governor and financial commissioner explained, Sichuan did not need an infant hall because subjects raced to adopt any abandoned children. The emperor asked the board of revenue to deliberate request and memorialized their response. But I do not have access to the response. 请循例随时酌拨接济，年底造册，报部核销。

⁸⁹ *YYTDS*, 9. 於歲底造册報銷。

⁹⁰ *YYTDS*, 12. The board president’s memorial was a response to that of the director-general of gran transport, who blew the whistle on corruptions inside infant halls. The response of the emperor is available through *FHA*, 02-01-04-13403-015, but I have not seen it.

⁹¹ *YYTDS*, 13. The infant hall was already managed by the Beijing government. The emperor again asked the board to deliberate the memorial. But we don’t know the recommendation.

⁹² For example, in a memorial dated 1749, Zhejiang governor quoted “local officials and their assistants should frequently inspect on (the management of the halls), and compile an account book for audit at the end of each year for superiors to review.” 地方官率同佐貳不時稽查，年底造册申报上司察核。 *YYTDS*, 17.

by its very nature, the provincial government frequently endowed a different kind of land, sands (*shatian* 沙田), to the Suzhou infant hall. In 1744, Governor Chen Dashou (陳大受 1702-1751) first assigned newly reclaimed confiscated sands to the infant hall.⁹³ In 1759, Governor Chen Hongmou (陳宏謀 1696-1771) again won imperial support to endowed sands *terra nullius* to the infant hall. These sands were not adjunct to any registered land, thus nobody except the state could claim them. By effectively confiscating disputed sands and assigned them to the Infant hall, Chen Hongmou intervened and quelled fights among locals.⁹⁴ In the name of charity, the state penetrated deeper into society and extracted more resources at its own discretion, just like what we have seen regarding fiscal recentralization.

From 1744 to early 1860s, more than 10,000 mu of sands were endowed to the Infant hall by the government.⁹⁵ As population continued to grow throughout the High Qing, all endowments above, however, still fell short of supporting the Suzhou infant hall.⁹⁶ In late 1825, a multi-ethnic fund-raising campaign led by Jiangsu governor Tao Shu (陶澍 1779-1839, jinshi 1802), financial commissioner He Changling (賀長齡 1785-1848, jinshi 1808), and judicial commissioner Gioroi Kingšan (覺羅慶善 1776-[1831]) called for the donation of *yanglian* salaries among provincial and local officials to support the Infant hall. Officials raised 2964.86 taels of silver, which was deposited into pawnshops for a 10% annual percentage yield (APY). The charity could utilize the interest of roughly 300 taels for revenue, leaving the principal of the deposit intact. As a price, under the Tian Eryi proposals, the Jiangsu provincial government asked gentry directors to record monthly outcome, and local officials to reiterate their regulations every year. The provincial government claimed that it took these steps to evaluate the industriousness and laziness of wet nurses. Additionally, the charity hall would build a new

⁹³ *TZSZFZ*, 24:11a.

⁹⁴ *YYTDS*, 17-18.

⁹⁵ *Suzhou fu zhi*, 24:11a.

⁹⁶ *YYTZ*, 2: 8a-9b. 雖沙租歲入、蘆課時輸、而用廣費繁、每形支絀。

cemetery for infants.⁹⁷

Government Organized Charity, 1837-1860

In 1834, Ioikiyan (裕謙 1793-1841, jinshi 1817), a Mongol bannerman of the Borjigit clan, was promoted to Jiangsu judicial commissioner from the prefect of Wuchang. Thereafter, he served in multiple posts in Jiangsu, reaching the position of governor general, until he became a martyr of the Opium War in 1841. When Ioikiyan was in Wuchang, he attempted to solicit donations from gentry and merchants for their support of the local infant hall many times over a period of three years, to no avail. As a result, Ioikiyan gave up the idea of soliciting donations, and instead personally gave away 3,000 taels to the hall.⁹⁸ This Wuchang experience must have significantly impacted the Mongol bannerman, so much so that after his promotion to Jiangsu, Ioikiyan still refused to count on the help from gentry and merchants to support the Infant hall. On the contrary, he attempted to replicate the Wuchang model of government organized charity in Suzhou.

In the summer of 1836, Ioikiyan, then governor of Jiangsu, shocked the gentry directors of the Infant hall with the draft of a new charter. The document proposed rescinding the appointment of gentry directors to the Infant hall, and was delivered as if it was an ultimatum. Breaking from the Tian Eryi proposals, the governor lowered the role of gentry to managers and appointed a government commissioner to head the hall:

The Infant hall used to have gentry directors. Having made inspections and revisions, we propose to change (the head of the hall from gentry directors) to government deputies. (This person) should be changed at the end of each term by the financial commissioner, who should first choose an experienced, prudent, as well as diligent person from the pool of expectant/probational/assistant officials, and then request the governor as well as the

⁹⁷ YYTZ, 2: 8a-9b.

⁹⁸ Ioikiyan (Yuqian), *Yu Jingjie gong yishu*. 4: 11a-11b.

governor-general for the appointment (of this person) to take charge (of the Infant hall).⁹⁹

Furthermore, Ioikiyan proposed to have the first class sub-prefect responsible for law enforcement (*zong bu tong zhi* 總捕同知, rank 5a) as the supervisor of the Infant hall; below the commissioner, the governor proposed to establish the position of three managers to carry out the daily operation of the hall. Under this blueprint designed by Governor Ioikiyan, the concerted structure of gentry directed, state supervised public charity totally collapsed. What replaced it was a hierarchical system of bureaucrats from the provincial governor to the deputy. Former gentry directors now became the lowly managers under the deputy.

To conclude, Ioikiyan regarded the directorship (head) at the Infant hall as a probational position to test if a candidate was suited for a substantial government position. He included the Infant hall within the government apparatus and promoted successful deputies to more prominent/profitable positions. If a deputy did a good job in directing the infant hall, superiors would reward him with another deputy position in the Suzhou mint (*bao su ju* 寶蘇局).¹⁰⁰ Despite the frequent shutdown of official coinage, the mint continued to make huge profits for all parties involved from crafters to provincial officials by minting coins below the official standard for more seigniorage.¹⁰¹ So this was a great incentive for deputies to do an excellent job at the Infant hall.

From this moment on, the actual control over the charity changed hands too many times between the state and the gentry through the next few decades to keep track. To summarize, receiving government funds and land endowment turned gentry-founded infant charities into public ones (*min tang* 民堂 to *guan tang* 官堂), which the provincial government could assign

⁹⁹ Yuqian, *Yu Jingjie gong yishu*. 4:14a-14b. 責成宜守定也、堂中向設董事、今經詳定、改委專員、應由藩司於每屆更換之、先在候補、試用、佐貳雜職中遴選老成樸幹、能任勞怨之員、詳請各憲、飭委經管。

¹⁰⁰ Yuqian, *Yu Jingjie gong yishu*. 4:15a. 統於年終、由司查明經費贏縮、與收養嬰兒之多寡、病殤之分數、核計委員功過、查照司詳將著有成效之員、准其次年委管寶蘇局務、以示鼓勵。

¹⁰¹ Zou Zhiliang and Yin Guoqing, *Bao Su ju qian bi*, 31-35.

officials as directors and/or auditors. By the 1760s, the Suzhou infant hall was unquestionably a public charity. Such an institution, especially its complex interrelationship with the government, was what gentry elites well understood and was wary of.

However, in Shanghai, we found an alternative to the public charity model of Suzhou, which lies in the commercial resources of same-trade organizations. The expansion of same-trade organizations into charitable organizations in general, and the use of the lijin merchant fund as income for public charity in particular, as we will see in the next chapter, transformed both lijin and charitable organizations. This new force later was finally released by the Qing state to boost government income to fund the Taiping wars.

Chapter 3, Levies without Rewards? The Convergence of Gentry Elites, Merchant Organizations, and the Qing State

As for red and green tea, the cost this year was rather high. When crates of tea arrived in Shanghai, all of them incurred a loss. Therefore, a 60 cash per crate lijin was already difficult to fulfill. To increase that amount was not possible.¹

Silk and tea merchants in Shanghai, December 1856

Each crate of green tea had long carried 0.067 taels of lijin. But according to the petition from tea merchants, they are willing to double that amount, reaching 0.16 taels per crate. If all tea merchants share this feeling, they are indeed generous and public spirited, which is highly commendable.²

Governor of Jiangsu, July 1857

Introduction

The two excerpts above stand in sharp contrast with each other. One complained that the lijin on tea was already too high to fulfill, while the other voluntarily offered to contribute more. What happened in this brief period of only half a year to fundamentally reverse how tea merchants felt about the burden of lijin? Did these merchants suddenly find their patriotic selves buried deep within, or did they come to realize something unknown previously, which completely changed how they consider lijin?

In this chapter, I trace the development of lijin before its gentrification in the 1860s. From its origin in same-trade organizations either for commissions or charity, lijin expanded into revenue-stricken charitable organizations as an alternative to land endowment in the beginning of the 19th century, before being reinvented for public finance and reinterpreted as a piecemeal

¹ WXD, 6: 202. 第紅綠二茶、本年山價較貴、到滬無不虧折、每箱捐錢六十文、已覺其難、無可再加。

² WXD, 6: 236. 綠茶每箱捐豆規銀六分七厘、久據吳守等議詳立案、據稟情願加倍抽捐、每箱共銀一錢六分、如果衆情允洽、洵屬好義急公、可嘉之至。It should be noted the silver was not measured according to the standard board of revenue, but the local Shanghai standard set up by the beans trade, hence the name “beans standard” (*dou gui* 豆規) or simply “standard” (*gui* 規). Jiangsu Sheng tong zhi gao, huo zhi zhi, juan 8 jinrong, yinliang ping fa: Shanghai.

contribution for big merchants' benefit in the 1850s. By bringing lijn back to its origin in same-trade organizations as well as on Chinese terms, this chapter aims to reveal how merchants benefited from lijn, something only achievable after we stop viewing it as a tax.

Lijn and Doing Good

In this section, we start from the origin of lijn in same-trade organizations. The steles (*beike* 碑刻) of Jiangsu province, particularly Shanghai and Suzhou, lay the foundations of how to approach and understand lijn as a fund-raising tool in same-trade organizations. The divergence between Suzhou and Shanghai regarding how same-trade organizations utilized lijn to fund public charities before the mid-19th century, and how they served public finance in the 1850s, again proves my argument that the differences of same-trade organizations regarding their powers to negotiate with the state mattered significantly. As a result, when a myriad of trades in Suzhou bore the burden of lijn for public finance, a few merchant organizations in Shanghai managed to lobby the local, provincial, and central government to tailor a special lijn to reward these merchants for their exceptional services and contributions that only these merchants could deliver to the Qing state.

In addition to fulfill government commissions discussed in Chapter 1,³ same-trade organizations also raised funds for public use and/or to do good (*shanju/shanshi* 善舉/善事) for members within their trade. Charitable activities for members within the same trade organizations included, but not limited to, poverty relief, elderly support, and medicinal/burial assistance.⁴ For example, silk satin (*chouduan* 綢緞) merchants in Suzhou set up a bureau and

³ For an excellent account of the use of merchant funds (lijn) to fulfill government commissions, see Maura Dykstra, "Growing up before the Rebellion: Merchant Organization and Local Administration in Chongqing." *Late Imperial China*, 43, no. 1 (2022): 1-42.

⁴ Fu Zhufu, *Zhongguo jingji shi lun cong*, 485-487; Hong Huanchun, *Mingqing shi ou cun*, 610-611.

raised a 0.5% fund (*juanli* 捐釐) to support members of the trade who were poor, sick, needed burial and/or money to go back to their native places in Huzhou and Jiaxing prefectures.⁵ In 1839, directors of the bureau donated thousands of taels to expand the bureau into a brand new native-place organization (*gongsuo* 公所).⁶

The *lijin* funds raised from merchants/craftsmen/laborers of the same trade was categorically different from the broker's fee. The former was a sum that belong to all non-broker merchants of the trade, while the latter was the private income of the broker. When entrusted to collect and/or manage the merchant fund, brokers needed to keep clear track of every cash. For example, pig farmers (seen as merchants) supplying Suzhou raised their livestock outside the city, and brought pigs for slaughter to brokered butcher shops in Suzhou for sale. According to a stele issued by the local government in 1762, for each animal, pig farmers contributed (*juan* 捐) 9 cash into pool of the *lijin* merchant fund via brokers, who transferred the money to the pig trade organization on a daily basis. "If (brokers) hide and/or withhold (contributions to this fund) for private gains, they would be punished for encroaching the outlay of guest merchants" and violating imperial statutes.⁷ With this fund, pig farmers bought a building (*gong fang* 公房) in Suzhou, where they made offerings to the god(s) of wealth (*cai shen* 財神),⁸ stayed/cooked for overnight business travels, as well as collected debts from brokers. Inside the building of the pig trade organization, the fund was monitored by a committee of four merchants and one broker, who would publicize a monthly account

⁵ *Suzhou gongshang ye beike* (hereon SZGSBK), 26-27.

⁶ SZGSBK, 28-29, Wu Xian zhi (1933), 30: 3b.

⁷ *Jiaqing huidian shili*, 109: 6a-8a.

⁸ It is unclear whether the pig farmers worshipped Wutong as their gods of wealth. For a recent study on the gods of wealth popular in Late Imperial Suzhou, see Rostislav Berezkin and Vincent Goossaert, "The Wutong Cult in the Modern and Contemporary Suzhou Area," *Journal of Chinese Studies*, 70 (2020): 153-200.

(*gong bu* 公簿)⁹ for all merchants in the trade to review.¹⁰

If merchants in a trade were from different provinces, they usually formed different organizations accordingly and raised separate funds. For example, tobacco merchants in Suzhou had two provincial origins --- Suzhou natives (Jiangsu) and Ningguo prefecture (Anhui) guest merchants. When the former claimed to have a trade-wide organization and levied the latter in the name of charity, Ningguo merchants petitioned and won a prohibition from the provincial as well as county governments: “From now on, each *bang*¹¹ should do their own charity. They are prohibited from intruding on and troubling (merchants of the other *bang*) with overcharges.”¹²

Though much less often, same-trade organizations also did good to outsiders. Jade crafters (*yuqi hang* 玉器行) in Suzhou, for example, organized a society to celebrate King Zhou (Zhou xuan ling wang 周宣靈王), an efficacious deity whose temple sat in the same neighborhood as jade workshops.¹³ Though nowadays we may view such practices as religious, contemporary jade crafters --- not abided by secular-religion binarism --- regarded it simply as good-doing (*shan shi* 善事). To show their gratitude for King Zhou’s blessings, in early 1800s, the crafters raised a fund at 0.2% (*mei liang juan yin er li* 每兩捐銀二釐) for jade and 0.4% for jadeite

⁹ Such an account, when compiled and published annually, were usually called *zhengxin lu*. Fuma Susumu pioneered the study of *zhengxin lu* in his work on philanthropy in Late imperial China. He highlighted this particular genre of primary sources as transparent, as these account books used by charitable organizations (a new social organization of individuals) needed to secure the trust of donors (public) as well as officials. Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 822-829.

¹⁰ SZGSBK, 250-251.

¹¹ For a discussion on the similarities and differences between trade (*hang*) and *bang*, see Bryna Goodman, *Native Place, City, and Nation: Regional Networks and Identities in Shanghai, 1853-1937*, 39-40; Maura Dykstra, “Growing up before the Rebellion: Merchant Organization and Local Administration in Chongqing,” 26.

¹² Jiangsu sheng Ming-Qing yilai beike ziliao xuanji (hereon JSBK), 382, 386.

¹³ The King Zhou temple should not be confused with the temple of Zhou the filial son, though the latter deity (from Changshu county, Suzhou) transfigured the former (from Zhejiang) with Confucian orthodoxy in the mid-Ming period. Zhu Haibin, “Jiangnan Zhou xuan ling wang xinyang de fasheng ji qi yanbian,” 75-77. Wang Zhenzhong wrote the King Zhou temple was introduced to Suzhou by Huizhou merchants in Late Ming. Wang Zhenzhong, “Huizhou yu Quzhou: Jiangnan chengxiang de pianduan jiyi,” 156-157. *Wuxian zhi* (Chongzhen), 21: 22b. Throughout the late imperial period, the King Zhou temple was in Northwestern Suzhou, while the filial son’s temple was in the Southeast. Yuanhe Xian zhi (Qianlong), 6: 20a, DGSZFZ, 33: 17a. While both temples were destroyed during the Taiping occupation, only the King Zhou temple was rebuilt after the suppression of the rebels. TZSZFZ, 36: 50b, 37: 22b. For a general introduction of the Zhou the filial son from Changshu, see Hamashima Atsutoshi, *Sōkan shinkō: kinsei Kōnan nōson shakai to minkan shinkō*, 47-52; Wang Jian, *Lihai xiangguan: Ming-Qing yilai Jiangnan Su-Song diqu minjian xinyang yanjiu*, 174-187.

transactions,¹⁴ bought a house adjacent to the temple, and donated the house to the temple for rent income. Directors of the society took turns to manage the rent income for rituals as well as maintenance of the temple.¹⁵

When same-trade organizations attempt to expand beyond their immediate quarters, however, such moves were usually outlawed by the state. But here, how the state would respond to expansions of same-trade organizations was determined by how powerful the organizations were. Wu Renshu found that in addition to doing good, when laborers made sacrifices to the city god (Chenghuang 城隍), they also expressed their discontent with this-worldly problems, such as low wages.¹⁶ Similarly, when calendering workmen attempted to support charitable organizations in Suzhou, the government regarded their move as “vicious.” As early as 1715, calendering workmen (*chuaijiang* 踹匠) in Suzhou raised a fund in the name of supporting the Elderly Hall (Puji tang 普濟堂) and the Infant Hall (Yuying tang 育嬰堂).¹⁷ A calendaring workman evened out cotton fabrics and gave them a smooth finish by pressing concave-shape stone rollers with feet on dyed cloth wound on a wooden beam to the ground (or a hard flat surface, see Figure 1 below).¹⁸ Before this latest attempt, calendaring workmen had risen up many times to protest against low wages and/or abuses by workshop owners.¹⁹ This time in 1715, calendering workmen occupied a property to launch their same-trade organization in the name of supporting the elderly and infant halls. Yet again, the local

¹⁴ Contributions were calculated separately for purchases and sales. See Jiang Jieyu, “Zhou wang miao Suzhou yuqi ye: Cong biyu chan shuo qi,” 82-83.

¹⁵ Ming-Qing yilai Suzhou shehui shi beike ji (hereon SZSHBK), 530-531.

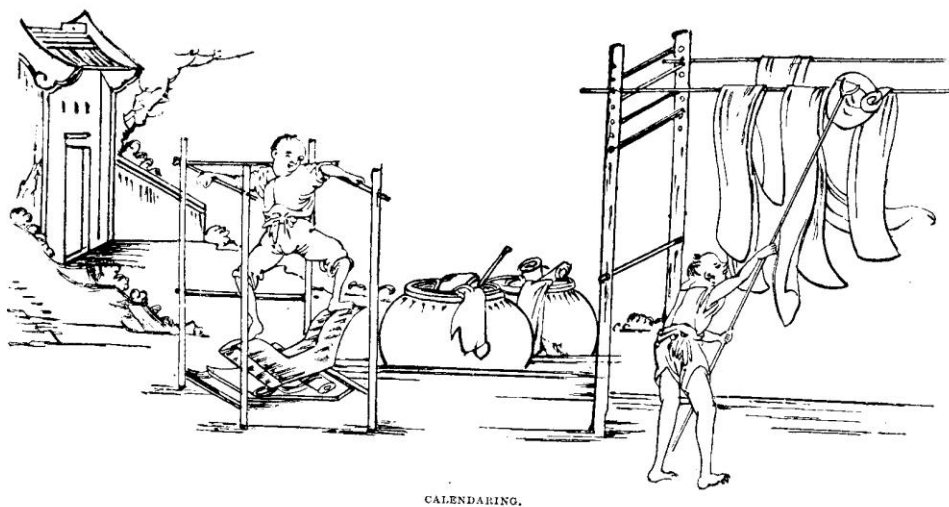
¹⁶ Wu Renshu, *Jibian liangmin: Chuantong Zhongguo chengshi qunzhong jiti xingdong zhi fenxi*, 220-222. It should be noted that sacrifices made to deities in such a manner was similar to seeking divine justice/retribution, such as through indictment rituals. See Paul Katz, *Divine Justice: Religion and the Development of Chinese Legal Culture*, 83-93.

¹⁷ SZGSBK, 65-67.

¹⁸ Chu Hua, *Mumian pu*, 11 (37). For a general introduction of the fabric manufacturing process, see “From Raw Cotton to Cotton Fabrics,” accessed May 1st, 2022 through <https://www.toyota-industries.com/products/textile/process/>; Karpagam Chinnammal, “Textile Finishes (Paper 09, Module 24),” accessed May 1st, 2022 through <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=8x0nJkh/R0vHkX1U70Z/CQ==>.

¹⁹ For a summary of these rise-ups, see Fan Jinmin and Luo Xiaoxiang, “Qing dai Jiangnan mianbu ziyao de jingzheng yingdui zhi shu,” 95-96. Chiu Peng-Sheng found that while calendering workmen were outlawed from organizing their same-trade organization, fabric shops owners organized their same-trade organization to deal with the collective lawsuits filed by calendering workmen. See Chiu Peng-Sheng, “18 shiji Suzhou mianbu ye de gongzi jiufen yu gongzuo guixun,” 262-268. At least part of calendering workmen’s rage could be directed at the fines imposed by fabric inspectors employed by fabric shop owners. See Chiu Peng-Sheng, “18 shiji Suzhou mianbu ye de guanli kuangjia yu falü wenhua,” 29-32.

government, petitioned by fabric shop owners, saw such an organization as deeply suspicious. The government even accused the good-doing by calendering workmen as “a vicious move,” as it challenged existing wage agreements (an official price, see Chapter 1) as well as local stability under the guise of charity. Therefore, the magistrate sided with the fabric store owners and dismissed any requests from the laborers.²⁰



Source: Gray John Henry, William Gow Gregor edit, *China: A History of the Laws, Manners and Customs of the People*, 145-147. (London: Macmillan and Co., 1878).

Figure 3.1 Calendering

Fuma Susumu argued that the above scenario showed that supporting charitable organizations became a fashion in Suzhou regardless of the donor’s level of income. He rightfully noted that from officials to elite women, individual donations flowed into charitable causes.²¹ However, the proposed support from calendering workmen, unlike the philanthropists above, was not made in the name of an individual. Instead, the donation would be from the same-trade organization of calendering workmen who could barely afford to support themselves. Therefore, the proposed donation would in fact have to be funded by local fabric

²⁰ SZGSBK, 65-67.

²¹ Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 514-516.

shop owners via an increase of labor price. No wonder the local government saw this kind of good-doing as involuntary, disruptive, and had to be stopped.

The contrast between powerful and not so powerful same-trade organizations could not been clearer than in Liuhe port of Taicang independent department, where only maritime ships/shops had the freedom to choose ships and expand to external charity. Liuhe port is located at where its eponymous river meets the Yangzi estuary. Thanks to this geography, the port in the Qing dynasty became the crossing of two important shipping routes --- the maritime trade route that connected North China and Jiangnan, as well as the transit route between Liuhe and Suzhou.²² Since the resumption of maritime shipping in the Kangxi reign, shop owners who supplied maritime goods had the freedom to arrange transportation with their own ships, crews, and docks, or partner with merchants who had these.²³ In contrast, shop owners dealing in the provincial market had to load/unload cargo at the government wharf and hire licensed private tramps at Liuhe port.²⁴

Unhappy about the restrictions of transit shipping, in 1755, some ship owners requested

²² Zhili Taicang zhou zhi (1802), 5: 4b. Ma Xueqiang wrote that Liuhe port (and Taicang city) emerged as in Yuan-Ming dynasties thanks to it being the starting point of the maritime shipping of tribute grains from South to North, or as the base for Zheng He's fleets. But from mid-Ming onward, Liuhe fell from the top of Jiangnan ports because of the raids of Wokou pirates as well as the resumption of canal shipment of tribute grains. Ma Xueqiang, "Ming-Qing Jiangnan gang shi chu tan," 44-48. Wu Yuming argued that all ports and towns from Taicang city to the estuary along the Liuhe river (also Loujiang) should be considered as a coherent whole. Wu Yuming, "Taicang Yuan-Ming hanghai shiji kao lue," 92-93. In the Qing dynasty, however, the Liuhe port was the clearly the focus of commercial activities seen from the concentration of licenses brokers, pawnshops, etc. The decline of Liuhe port due to silt as well as the opening of treaty ports in the 19th century resulted in a free fall for commercial activities. The number of pawnshops, for example, fell from 94 in 1738 to 4 in 1875. Taicang zhou zhi, 7: 72b; Zhili Taicang zhou zhi, 22: 27a.

²³ Because the Qing government regulated the maritime trade with scrutiny, ships needed to be licensed, routes needed to be fixed, and cargos needed to be reported. The reporting and examining of the cargo was rather rigorous, as the ships entering the open seas at the Yangzi estuary was regarded as "going overseas (chu yang)," and thus needed to comply with the import/export regulations. See QLHDZL, 24: 21b-37b; NPMDLQA, No. 403039088. These regulations essentially meant that merchant without ships needed to partner with those who had ships. In 1751, these merchants quickly organized to submit a petition against proposals for having a designated wharf to process all inbound cargo. Such a wharf, accused by the merchants, would collect broker fees from them without improving local order, since merchants had already recorded information regarding the ships, cargos, and crews and submitted the records to different government offices. TCBK, 71-73. In other words, the designated wharf would be a coercion in the market (*bachi*). Eventually, provincial government supported merchant freedom and banned any wharfs for private gains. This decision to uphold merchant freedom was in striking contract with the following ones that prohibit provincial traders to expand transit shipping. Rather than upholding any free market principles, the priority of the Jiangsu provincial government seemed to be maintaining the status quo and quell any lawsuits.

²⁴ These tramps in return paid a portion of the fare to support government commissions. Essentially, owners of the tramps became trusts in the Liuhe-Suzhou shipping business thanks to pricy government quotas. If possible, they would block the entry of newcomers, or at least force the burden of government commissions on the latter. These decisions to maintain restrictions on transit shipping undoubtedly strengthened the alliance between the government and private tramp owners. Instead of opening the shipping market, private tramps remained the only legal option to deliver goods from Liuhe to Suzhou. See below.

the provincial government for approval to expand the number of ships for transit shipping by launching liners (*hang chuan* 航船) on a fixed schedule and route from Liuhe to Suzhou, which the government turned down.²⁵ In 1760, more transit trade merchants petitioned the local government to approve the deployment of their own junks (*zhuang chuan* 莊船) for shipping. As a gesture of goodwill, these merchants offered to make a sum (*juan* 捐) available to support the elderly hall at Taicang, and persuaded the director of the charity hall on board. The governor of Jiangsu, however, punished the merchants with bamboo strokes and banished the director from the hall.²⁶

Maritime merchants, whose freedom of choice the transit trade merchants envied, on the other hand, managed to sponsor charitable organizations at Taicang. The Taicang infant hall, by 1802, received yearly fixed donations (*sui juan/ mei sui chang juan* 歲捐/每歲常捐) from salt merchants, pawnshop owners, and maritime merchant tax brokers (*shui hang* 稅行) throughout Taicang's jurisdiction, in addition to rent income from real estate holding. Most importantly, while Liuhe port did not need to fulfill quotas of the above funds,²⁷ maritime shop/ship owners²⁸ donated a sum named maritime ship donations (*shangchuan juan* 商船捐)

²⁵ TCBK, 91. For more details regarding *hangchuan* and *zhuangchuan*, see Baoshan Xian zai xu zhi, 8: 7b-8a; Shanghai xian zhi (1935), 12: 1a.

²⁶ TCBK, 91.

²⁷ *Zhili Taicang zhou zhi*, 5: 20a-21a. The above arrangements were not included in the early Qianlong (1745) gazetteer. *Zhenyang xian zhi* (1745), 2: 24b-25b. Maritime merchant tax brokers (*shui hang*) had transitive responsibility for the ships and crews they helped clear at the custom tollhouses. See, for example, Guangdong haifang huilan, 16.5: 18a; DGS, 369: 22.3.2 (633a-b); XFS, 170: 5.6.21 (884a-b). On transitive responsibility, see Maura Dykstra, "Complicated Matters," 125.

²⁸ The Qing state had long depended on maritime ships to help circulate the supply of staple food in North China, mostly from Manchuria/Shandong to Zhili via maritime shipping to East China. QLHDZL, 55: 61a-68a. Though rice was normally banned for maritime shipping, Jiangsu merchants had long been procuring beans from Shandong via maritime shipment. YZSL, 156: 13.5.6 (906b); QLSL, 342: 14.6.14 (741b-742a). In 1825, the state adopted maritime shipping for the tribute grains from Jiangsu and Zhejiang as water storage reservoirs did not store enough for the grand canal. DGS, 79: 5.2.5 (271a-271b). Maritime ships from the Southern Yangzi region (mostly Shanghai) were thus employed by the state to transport rice --- a normally banned product for maritime shipping. DGS, 91: 5.11.24 (472b-473a). This contract solved a long-standing issue for maritime ships in the south, that is, the north did not have a strong demand. Shanghai Xian zhi (1872), 7: 22a-27a. As maritime ships were mostly flat bottom junks (*sha chuan* 沙船) without reels, when they did not carry cargo, they had to load sands and dirt to steady the ships. Shanghai beike ziliao xuanji (hereon SHBK), 69-70; Pan Junxiang, "Shanghai sha chuan yu shang chuan huiguan," 28-29. As ships usually loaded more than the quota required in anticipation of damage due to wind or

to the infant hall when entering the port (inbound). The amount of the donation (see below) was determined by front widths (*liang tou* 樑頭),²⁹ and 30% of the total was for the infant hall as well as elderly hall.³⁰

Front width (feet)	Maritime ship donation (silver tael)
Less than 8	0.3
8-10	0.5
More than 10	0.7

Table 3.1 Ship front widths and the amount of maritime ship donation

While we do not have any information regarding how the maritime ship donation was collected, whether merchants had voluntarily agreed to do so, as well as why Liuhe merchants were exempted from many donations, around the same time in Shanghai, maritime ship donations were also used to support the local infant hall. Since the rise of Shanghai as a destination of maritime shipping could not be severed from the blocking of Liuhe river and the consequent decline of Liuhe port due to silt,³¹ it is safe to assume that many maritime merchants, especially those from North China, moved their businesses and practices from Liuhe port to Shanghai. For example, in late Qianlong reign, the blue cotton fabric trade (*qing lan bu ye* 青藍布業) in Shanghai agreed to donate (*juanli* 捐釐) 0.03 taels for each pack (bao 包) of cotton fabrics sold, whether the location of the sales was Liuhe port or Shanghai.³²

Before we turn to Shanghai in the next section, the message from Suzhou and Taicang

humidity, they could sell the surplus, if any, at market price once they reached the destination. DGSL, 96: 6.3.3 (552a-553a). After delivering rice to Tianjin, merchant ships then sailed to Manchuria to load beans for the Southern Yangzi market, especially Shanghai. DGSL, 95: 6.2.10 (538b-539a). However, it is unclear if these ships still needed to follow the upper limit of 200 *shi* for big ships and 100 for small ones. QLSL, 338: 14.4.14 (669b-670a). Because of their roles in transporting the tribute grains, merchant ships from the Southern Yangzi became one of the strongest business lobbies in the Qing state, so much so that the Qing reserved this trade route for Chinese merchants in its treaties with Western powers. Chouban yiwu shimo, 32: TZ4.5.1 (19b-22a).

²⁹ Front width was a traditional, yet ineffective estimation of tonnage. See Chapter 1

³⁰ 70% of the donation was for the local college (Loudong college). *Zhili Taicang zhou zhi*, 14: 19a.

³¹ For a quick view of Shanghai as a prosperous transit port for maritime shipping, see Zhang Zhongli edited, *Jindai Shanghai chengshi yanjiu (1840-1949 nian)*, 77-80. For the competition between Shanghai and other ports in the Jiangnan area, including Liuhe port and Zhapu port in Zhejiang, see Ma Xueqiang, *Shanghai tong shi*, vol. 2, 338-345.

³² SHBK, 252, 507; Shanghai Xian xu zhi (1918), 12: 9b. The process to produce *qing* and *lan* cotton fabric were different, but the difference in color was not that striking. See Bao Yan, *Qing se ji jian shi*, 50-51, 210-212.

could not have been clearer: Although charitable organizations were troubled by the lack of funding, the government was still cautious against moves by same-trade organizations to support charities, particularly if such moves would disturb established price/license/prohibitions. The maritime ship organization, on the other hand, was so powerful that it alone could break the boundaries between same-trade organizations and charitable organizations.

The Great Convergence: Same-trade Organizations, Charitable Organizations, and Business in Shanghai

Thanks to the precedence at Liuhe port, the maritime ship organization in Shanghai did not seem to have faced any resistance when it pledged a donation to the local infant hall. Judging from the optimism of the gentry directors in the 1840s, the charitable organizations welcomed the donation wholeheartedly. The expansion of same-trade organizations into charitable organizations in general, and the use of the lijn merchant fund as income for public charity in particular, as we will see, transformed both lijn and charitable organizations in Shanghai. This new force was the missing link between the original lijn as fund-raising tool in same-trade organizations and its reinvention for public finance, when the Qing state unleashed lijn to boost government income to fund the Taiping wars.

Before maritime ship donations and other merchant funds rescued the Shanghai infant hall from insolvency, the charity was a gentry founded, gentry directed organization. In 1710, the Shanghai infant hall was founded by gentry, who took seasonal turns to support the hall financially. They also accepted donations from individual donors.³³ In 1742, upon the solicitation of the county magistrate, some gentry donated 117 mu of land to the hall to generate

³³ *Shanghai xian zhi* (1750), 7: 20a. For a concise study of the Shanghai infant hall, see Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 634-643.

rent income.³⁴ In 1774, the Zhu (朱) family, one of the most important maritime ship merchant families from 1750s to 1860s,³⁵ supported the infant hall by expanding its physical space as well as led donations for three rounds over a period of six years, resulting in plenty of savings. Directors of the infant hall, including a Zhu, decided to deposit the savings in money shops to earn interest.³⁶ In 1783, directors even allocated some savings to launch the elderly hall in Shanghai, which the Zhu family again led by donating 3,000 silver taels.³⁷

Managing both the infant hall and the elderly hall, however, soon turned out to drain too much financial resources than what the directors could raise. As the state became the lender of last resort since the beginning of the Qianlong reign to infant and elder halls throughout the empire (Chapter 2), directors of the Shanghai infant/elderly hall won an additional one thousand silver taels of annual income from the Yangzi river maritime tollhouse (Jiang hai guan 江海關)³⁸ and maritime merchant tax brokers in the late 1780s (QL48-58). At the same time, directors also received maritime ship donations (*hai bo li qian* 海舶釐錢) from maritime ship owners.³⁹ Although the government cut the yearly one thousand taels down to the stipend of a hundred people (50 by tollhouse and 50 by brokers) in 1793, the collection of maritime ship donations continued into the 19th century without any interference.⁴⁰

By the 1840s, the maritime ship donation for the local infant hall was collected by maritime merchant tax brokers from ships (*chuan* 船) and shops (*hao* 號). The amount of the donation each time a ship sail outbound Shanghai (*chu kou* 出口) depended on where the ship

³⁴ Shanghai xian zhi (1750), 7: 20b-21a.

³⁵ See Liu Jin. "Shanghai ben yi shen shang sha chuan Zhu shi jiazuo yanjiu," *Zhongguo shehui jingji shi yanjiu* 3 (2012): 69-78.

³⁶ Shanghai xian zhi (1814), 7: 40a.

³⁷ Shanghai xian zhi (1814), 7: 40a-40b.

³⁸ Here I followed the translation of Hans van de Ven in *Breaking with the Past*, 54-60.

³⁹ Shanghai xian zhi (1814), 7: 40b. We don't know for sure if the maritime ships initiated the donation, or directors of the charitable organization solicited the donation. But because directors included leading members of the maritime ship merchants, the differences were not as big as they would otherwise. The same-trade organization of maritime ship owners in Shanghai was launched in 1715. SHBK, 196.

⁴⁰ Each recipient's stipend was 600 cash per month. Shanghai xian zhi (1814), 7: 40b-41a.

sat in a three-tier system of fortune (*fu* 福), prosperity (*lu* 祿), and longevity (*shou* 壽), which was 700, 500, and 300 copper cash respectively.⁴¹ When the maritime shipping trade faced difficulty, such as during the naval blockade of the first Opium war, no ships or shops donated to the infant hall from 1841-1843.⁴² In 1844, the donation was resumed and immediately exceeded the level in 1839 (see table below) thanks to the new prosperity of Shanghai as a treaty port.⁴³

Year	Total (cash)	For infant hall
1839	1,295,000 [#]	388,500
1840	124,800 [#]	37,440
1844	1,700,455	510,137

[#] 30% of the total donations went to the infant hall, *Shangchuan juan zhengxin lu*, 25b.

Table 3.2 Maritime ship donations in 1839, 1840, and 1844

As seen above, donors had a definitive say over whether they would continue to make donations. Unlike taxes, ship owners would not be liable for missed donations. Furthermore, this sum was collected within the trade by merchant tax brokers, and then transferred to the beneficiary without the interference of the government. Like the funds raised from guest pig farmers in Suzhou, the maritime ship donations belonged to all members of the maritime shipping trade. But instead of using the money to support fellow members, donors agreed to spend their funds to support the Shanghai infant hall, an external charitable organization to their trade. To conclude, the maritime ship donation was both voluntary and terminable⁴⁴.

The maritime ship donation, according to contemporary conventions that categorized

⁴¹ Shanghai Qiliu ju, *Tong ren tang*, *Yuying tang shangchuan juan zhengxin lu* (hereon *Shangchuan juan zhengxin lu*), 1a-1b. The donations were delivered to *Tong ren tang*, before being allocated to the infant hall (30%). In *Tong ren tang's zhengxin lu* of the year 1840, however, there was no entry about the maritime ship donations. Since the infant hall received its part, the missing of donations in *Tong ren tang's* account must have been a mistake. *Shanghai tong ren tang zhengxin lu* (1840), 64a-64b.

⁴² *Shanghai yuying tang zhengxin lu* (1839-1842), 49a-50b.

⁴³ *Shangchuan juan zhengxin lu*, 1b, 25b. For a brief account on how becoming a treaty port transformed Shanghai, see Robert Nield, *China's Foreign Places: The Foreign Presence in China in the Treaty Port Era, 1840-1943* (Hong Kong: Hong Kong University Press, 2015), 196-209.

⁴⁴ This terminability was conditional, and thus negotiable. Like the merchant fund within the same-trade organization, the pledge of maritime ship donation was permanent (*heng gui*), which members should not breach for no reason. *Tong ren tang zhengxin lu* (1837), 28a.

donations, was a piecemeal excise donation (*tijuan* 提捐). In other words, while the value/rate/kind of the excise was determined by the specific commodity/service of a trade (*an huo ti li* 按貨提釐) in a single transaction, the total amount of the donation was dependent on the overall number of transactions completed in a given period of time.⁴⁵ In addition to the maritime ship donation, the infant hall at Shanghai also received piecemeal excise donations from the cotton fabric trade.⁴⁶ Tong ren tang (同仁堂), the complex charitable organization in Shanghai which took over the management of the infant hall in 1836,⁴⁷ had even more piecemeal excise donations from the beans trade,⁴⁸ bean shops from Cixi, cotton fabric shops from Haimen, cotton fabric shops from Chongming, and the seeded cotton fiber trade of the south bang.⁴⁹

Besides piecemeal excise donations, Tong ren tang also received monthly donations from money shops, the generic unseeded cotton fiber trade, as well as merchants from the south bang of the unseeded cotton fiber trade.⁵⁰ In total, Tong ren tang received yearly fixed donations, piecemeal excise donations as well as monthly donations from same-trade organizations, cash donations (*yuan juan* 愿捐),⁵¹ and other donations (*zong juan* 總捐).⁵² With the exception of yearly fixed donations which mostly came from earmarked government taxes (such as merchant tax of the Yangzi river maritime tollhouse) and directors of the charitable

⁴⁵ *Tong ren tang zhengxin lu* (1837), 25a-25b.

⁴⁶ *Shanghai yuying tang zhengxin lu* (1839-1842), 49a-50b. It should be noted that the cloth trade made their donations to the infant hall and Tong ren tang separately, as seen from the three different ratios in 1840, 1843, and 1844.

⁴⁷ This Shanghai Tong ren tang should not be confused with the branded pharmaceutical store in Beijing. For a general introduction of Shanghai Tong ren tang, see Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 624-631. For an introduction of the Beijing store, see *Beijing Tong ren tang shi*, 1-6.

⁴⁸ The bean trade was the first same-trade organization that agreed to fulfill excise donations for Tong ren tang, *Shanghai xian zhi* (1814), 7: 42b. Since beans were banned to enter the ocean, they were not transported by the maritime ships/shops yet. Thus, at its beginning stage Tong ren tang might not have as big a presence of maritime merchant ships/shops as later after the decline of Liuhe port. Both the maritime ban of beans and the presence of the merchant ships would change from 1843-1860.

⁴⁹ *Tong ren tang zhengxin lu* (1837), 28b; *Shanghai xian xu zhi* (1918), 4: 61a, 7: 8a. The quality of the cotton fabrics of Haimen could be better than ordinary ones, see *Tongzhou zhili zhou zhi* (1876), 4: 113b.

⁵⁰ *Tong ren tang zhengxin lu* (1837), 32a-36b. For the distinction between seeded and unseeded cotton fiber, see *Taichang zhou zhi* (1642), 5: 25a-26a.

⁵¹ The cash donation of Tong ren tang was a 10-cash donation, accessed differently from the ordinary one-cash donation. Rather than donating 10 cash per day, or 3600 cash per year, donors pledged to donate 10 cash for every coffin the organization gave for charity. The pledge was for three years. *Tong ren tang zhengxin lu* (1837), 15a-16b.

⁵² *Shangchuan juan zhengxin lu*, 1a.

organization,⁵³ all donations, like the maritime ship donation discussed above, were voluntary and terminable.

The voluntary and terminable nature of the donations received by the Shanghai infant hall and Tong ren tang, however, did not explain why merchants and/or same-trade organizations agreed to do so in the first place. From a business point of view, sacrificing a part of the profit to do good might help promote the brand and attract more customers. But since the donations to charitable organizations in Shanghai were trade-wide, no single brand would benefit disproportionately. Besides genuine altruism and beliefs, both of which scholars have covered in detail,⁵⁴ could it be possible that donating to charitable organizations generated more profit than not?

The Zhu family that sponsored the Shanghai infant/elderly hall, for example, served as directors of charitable organizations for more than 50 years by the 1840s. From 1839-1842, Zhu Zenghui (朱增惠), a fourth generation Zhu since they family flourished, served as the director of the infant hall, responsible for accounting the cash flow.⁵⁵ Except for a yearly fixed donation of 4,200 cash, Zenghui did not promise even one cash donation to the hall in 1839.⁵⁶ The infant hall, on the other hand, deposited 1,000,000 cash in Zhu Zenghui's pawnshop (Zhu Yinggui tang 朱映桂堂) and only requested a 10% annual yield.⁵⁷ As long as the financial situation of the infant hall did not deteriorate and the Zhu family maintained their leadership in the charitable organization, this deposit would never be withdrawn, making it effectively a boost to the capital of Zhu Zenghui's pawnshop to give more loans and make more money. I call this the financial-philanthropy model, a business secret of big merchants in Shanghai.

⁵³ *Shanghai yuying tang zhengxin lu* (1839-1842), 1a. For a list of the yearly fixed donations, see *Tong ren tang zhengxin lu* (1837), 13a-14a. It should also be noted that even donors of the yearly fixed donations could withdraw with good cause.

⁵⁴ See, for example, Joanna Handlin Smith, *The Art of Doing Good*, 9-11; Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 124-134; Leung Ki Che, *Shishan yu jiaohua: Ming-Qing de cishan zuzhi*, 41-62.

⁵⁵ *Shanghai yuying tang zhengxin lu* (1839-1842), 25a-26b.

⁵⁶ *Shanghai yuying tang zhengxin lu* (1839-1842), 31a-b.

⁵⁷ *Shanghai yuying tang zhengxin lu* (1839-1842), 52a, 68a-b.

Three other pawnshops owned by different brunches of the Zhu family as well as two pawnshops owned by other surnames (Qu 瞿 and Yu 郁) also handled deposits of the infant hall,⁵⁸ demonstrating it as a widespread practice among directors of the charitable organization.

育嬰堂徵信錄									
道光十九年分收息銀細數									
計開					計開				
朱益元典	九千二百文	郁田耕堂	三十五千文		朱益元典	九千二百文	郁田耕堂	三十五千文	
朱益泰典	四千五百文	顧敦淳堂	三十五千文		朱益泰典	四千五百文	顧敦淳堂	三十五千文	
朱益順典	四千五百文	瞿寶厚堂	三十千文		朱益順典	四千五百文	瞿寶厚堂	三十千文	
朱映桂堂	一百千文	蔡凝峻堂	三十千文		朱映桂堂	一百千文	蔡凝峻堂	三十千文	
李敦德堂	三十五千文	王詒穀堂	二十千文		李敦德堂	三十五千文	王詒穀堂	二十千文	
共計收息足錢四百六十七千四百文					共計收息足錢四百六十七千四百文				
計開					計開				
朱益元典	九千二百文	郁田耕堂	三十五千文		朱益元典	九千二百文	郁田耕堂	三十五千文	
朱益泰典	四千五百文	顧敦淳堂	三十五千文		朱益泰典	四千五百文	顧敦淳堂	三十五千文	
朱益順典	四千五百文	瞿寶厚堂	三十千文		朱益順典	四千五百文	瞿寶厚堂	三十千文	
朱映桂堂	一百千文	蔡凝峻堂	三十千文		朱映桂堂	一百千文	蔡凝峻堂	三十千文	
李敦德堂	三十五千文	王詒穀堂	二十千文		李敦德堂	三十五千文	王詒穀堂	二十千文	
共計收息足錢四百六十七千四百文					共計收息足錢四百六十七千四百文				

Figure 3.2 Interest income from deposits at different pawnshops, 1839-1840

In addition to making a profit from the deposits by charitable organizations, directors of the infant hall, including the Zhu family, waged huge influence over some same-trade organizations, such as those of the maritime ship owners.⁵⁹ Indeed, before the 1840s, many financial institutions in Shanghai were either affiliated to, or exclusively service merchants in the stable food, cotton fabrics, and maritime shipping trades.⁶⁰ In 1826, when Governor Tao

⁵⁸ *Shanghai yuying tang zhengxin lu* (1839-1842), 26a, 52a.

⁵⁹ Predictably, maritime ship owners were separated by their native spaces, including Shandong, Fujian/Guangdong, generic, etc. Some provinces even had sub-regional divisions. SHBK, 72-73.

⁶⁰ Cheng I-Fang, *Shanghai qianzhuang* (1843-1937): *Zhongguo chuantong jinrong ye de tuibian*, 8-11.

Shu (陶澍 1779-1839, jinshi 1802) experimented with the maritime transportation of tribute grains, another Zhu at Zenghui's generation offered to sail his junk fleet to ship 10,000 shi of grains.⁶¹ As noted above, the Zhus were important members of the maritime ship trade, if not one of the brokers.⁶²

Thus, it would not be too much an exaggeration to regard what the Zhu family had been doing for more than 50 years as a more “vicious move” than that of the calendering workmen in Suzhou. By leading the donations to an external charitable organization, some members of their same-trade organizations imposed financial burdens on all fellow members, particularly competitors. But thanks to their leadership in soliciting donations, the Zhus were rewarded by charitable organizations with directorships as well as authority over how to allocate the donations, which they quickly deposited into their own/partnered pawnshops to make more profits. These profits could then be transferred back to increase the competitiveness of their business and/or buy out competitors. Therefore, when 5 out of 8 maritime brokers in Shanghai went out of business from 1827 to 1844, mostly due to disruptions of the Opium War, Zhu's brokerage managed to survive.⁶³ As for the infants in the charitable hall, they easily became the philanthropist façade of merchants for whom greed was an indispensable matter. Yet by channeling the resources of the maritime ship organization, the Zhus as well as other big merchant elites managed to maintain a great relationship with local, provincial, and even the central government.

Lei Yixian's self-contradicting Reinvention

As we have established previously, on the brink of the Taiping rebellion, lijin as a fund

⁶¹ Tao Yunting xiansheng zou gao, 12: 53a-b.

⁶² Zhu Tong yu (朱通裕) was mis-transcribed as Song Tong yu in SHBK, 72. As one of the three brokers that collected the donation, Zhu Tongyu appeared in *Shangchuan juan zhengxin lu*, 19a-25a.

⁶³ SHBK, 72a; *Shanghai yuying tang zhengxin lu* (1839-1842), 2a, 10b, 19a.

raised by same-trade organizations in the name of doing good externally was voluntary and terminable. Yet a few years into the Taiping rebellion, the central state quickly run out of financial resources and encroached on the readily available lijn. Rather than reiterating contemporary accusations of lijn as an oppressive commodity tax,⁶⁴ this section analyzed how from its reinvention in 1853, lijn's systemic ambiguity left ample room for big merchants to negotiate with the local, provincial, and central government to tailor a special lijn to reward these merchants for their exceptional services and contributions.

Scholars agreed that it was Lei Yixian, a central government minister dispatched to Northern Jiangsu to police army commanders, who reinvented lijn for public finance by charging a roughly 1% levy on local rice merchants for their transactions in 1853.⁶⁵ Yet they did not sufficiently watch the evolution of lijn from its reinvention to the mature forms in the 1860s, particularly lijn's first destinations of dissemination to the Southern Jiangsu, including Suzhou and Shanghai. As we will find out later in this chapter, Lei Yixian and the governor of Jiangsu may have reinvented lijn as an unrewarded levy, but big merchants in Shanghai reinterpreted it as a contribution (*juanshu* 捐輸), which would make contributors eligible for exceptional rewards, including substantive appointments (*shique* 實缺).

The essence of lijn as Lei Yixian originally designed at the Shrine of the Fairy Lady market town (Xiannǚmiao 仙女廟) was to solicit a long-term percentage contribution (*juanli* 捐釐 and/or *lijuan* 釐捐) from merchants, which was eventually passed on to consumers “without their knowing and/or dissent.”⁶⁶ The stress here is on contribution (*juan* 捐), which by definition was voluntary and different from compulsory taxation. And such a voluntarism

⁶⁴ The infamous image of lijn cannot be separated from systemic ambiguity, illicit abuses, and particularly for westerners, general misunderstanding. For example, if a crate of red tea was taxed by the Fuzhou maritime customs, should it be tax again when entering Shanghai through the Yangzi river maritime tollhouse? Should it be taxed once against entering the market place and/or leaving Shanghai for western counties through the Yangzi tollhouse?

⁶⁵ See, for example, Zhou Yumin, “Guanyu Qing dai lijn chuanshi de kaoding,” 91-96; He Lie, *Lijin zhidu xin tan*, 50-69. For the exacting dating of Lei Yixian's reinvention, see Zhou Yumin, “Qing mo ‘Ge sheng lijn chuanban nian yue ji renmin biao’ de dingzheng yu pingyi,” 97.

⁶⁶ *Qing zhenfu zhenya Taiping tianguo dangan shiliao*, 13: 305.

was partially how Lei Yixian justified his fiscal breakthrough: “Merchants were generously raised by the state for over two hundred years. So as for such a tiny repayment, no one was unwilling to follow (Lei’s lijn scheme).”⁶⁷ Merchant voluntarism as a justification, however, was much too general, and hence weak. So, in addition to voluntarism, Lei Yixian spoke of lijn as not burdensome as well as rooted in conventional commercial practices.⁶⁸

However, by insisting on the voluntary nature of lijn as a contribution, Lei Yixian was trapped in a self-contradicting dilemma, because contributions to the state needed to be rewarded according to established guidelines issued and/or approved by the central state.⁶⁹ Lei, on the other hand, went rogue by not applying for prior authorization from the state via superiors in raising his percentage contribution, perhaps due to his personal issues with the imperial commissioner in Northern Jiangsu. While Kišan (琦善 1788-1854), the imperial commissioner, charged Lei’s newly recruited local braves (*xiang yong* 鄉勇) with incompetency,⁷⁰ Lei Yixian responded by calling Kišan “despicable” (*bei wu bi lou* 卑污鄙陋) and “harboring ill will” (*bu zhi shi he she xin* 不知是何設心).⁷¹ Before Lei Yixian memorialized on lijn, Kišan even reported to the emperor that Lei’s incessant extortions to pay for the braves exhausted all contribution (*juanshu*) resources.⁷²

Under these circumstances, it was highly unlikely that Qishan would ever endorse Lei Yixian’s lijn innovations and memorialize the emperor for approval, without which Lei’s lijn would be an illegal extortion. Thus, when Lei memorialized the emperor on the experiment of lijn, he could not even be certain about his own career, let alone promising any reward for

⁶⁷ *Qing zhenfu zhenya Taiping tianguo dangan shiliao*, 13: 307. 商民受國家二百餘年豢養之恩、涓埃之報、未有不願從者。

⁶⁸ *Ibid*, 13: 305-308.

⁶⁹ For an excellent study of the contribution scheme during the Taiping wars, see Elisabeth Kaske, “Fund-Raising Wars: Office Selling and Interprovincial Finance in Nineteenth-Century China.” *Harvard Journal of Asiatic Studies* 71, no. 1 (2011): 69-141.

⁷⁰ *Qing zhenfu zhenya Taiping tianguo dangan shiliao*, 11: 653-654.

⁷¹ *Qing zhenfu zhenya Taiping tianguo dangan shiliao*, 12: 19-21.

⁷² *Qing zhenfu zhenya Taiping tianguo dangan shiliao*, 12: 609-611.

contributors. After all, the emperor recently threatened to behead another official in Jiangsu if he would again fail to supply funding.⁷³ In fact, if Lei sought approval to apply the guidelines to reward merchants in his *lijin* memorial, he would be confessing his breach of protocols. Therefore, Lei Yixian only cited the unrewarded cash donations (*yi wen yuan* 一文愿) as the precedence, and proposed to reward gentry managers who were deputized by local officials to collect and transport *lijin*.⁷⁴

Fortunately for Lei Yixian, the Xianfeng emperor, as Xu Yi correctly observed, “self-deceivingly” reinterpreted Lei’s *lijin* innovation as a “variation of the contribution scheme” (*juanshu zhi zhong she fa biantong* 捐輸之中設法變通) and remained unrelentingly supportive, a stance that the board of revenue closely followed.⁷⁵ And since the legitimacy of contributions, especially in times of crisis, was unquestionable, the status of *lijin* as a temporary fiscal tool under the Xianfeng emperor was safe and sound.⁷⁶ By embracing *lijin* as a variation of contributions, the emperor willingly pardoned Lei’s responsibility in not adhering to the protocols. The emperor’s grace not only rescued the dubious status of *lijin* for public finance, but also left the inherent contradictions in Lei’s *lijin* scheme untouched --- whether *lijin* was a voluntary contribution or a mandatory tax. When other policymakers implemented *lijin* in their jurisdictions, following Lei’s scheme, they too confronted this contradiction and had to determine whether to address it or not.

Having learned the success of the initial trial of *lijin* from Lei Yixian in Spring 1854, the Xianfeng emperor swiftly forwarded Lei’s memorial and asked provincial officials in Jiangsu

⁷³ *Qing zhenfu zhenya Taiping tianguo dangan shiliao*, 12: 356.

⁷⁴ *Ibid*, 13: 307. It should be noted while cash donations for public granaries were unrewarded, contributions (*juan*) to the granaries carried rewards for both gentry managers and merchant contributors. Tao Shu quan ji, 4: 401-404. Lei Yixian’s memorial only mentioned Lin Zexu, but as Huang Hongshan noted, Lin Zexu was the junior partner who collaborated with Governor Tao Shu in the collection of cash donations and contributions. See Huang Hongshan, *Jindai Jiangnan shehui baozhang jigou de jingfei shouzhizhi yu yunzuo yanjiu*, 213-224.

⁷⁵ Xu Yi, *Jiangsu lijin zhidu yanjiu*, 54-61.

⁷⁶ The supportive attitudes toward *lijin* first changed to “a necessary evil” (*bu de yi*) in 1856, and then double dipped to “a stopgap measure” (一時權宜之計 *yi shi quanyi zhi ji*) in 1859. Such negative understandings lasted until the formalization of *lijin* as a statutory tax. XFSL, 202: 6.6.23 (189a-b), XFSL, 279: 9.3.29 (100b-101a). See also, Elisabeth Kaske, “Fund-raising Wars,” 82-85.

to consider levying lijn in their jurisdictions.⁷⁷ Within two months, the governor-general of Jiangsu, Jiangxi, and Anhui as well as the governor of Jiangsu reaffirmed the effectiveness of lijn and adopted it for the Suzhou city in 1854. “(When we) search for a method that is accumulative and will never be exhausted, there is nothing better than lijn.”⁷⁸ Two years later in 1856, the governor-general and governor memorialized to update the smooth collection of lijn in the Suzhou city. Following the charters shared by Lei, they asked the emperor to reward the gentry managers who supervised the collection and/or transfer of lijn.⁷⁹

Just when the emperor as well as provincial officials in Jiangsu acknowledged Lei Yixian’s lijn schemes, Lei himself, however, backed down from the Xiannǚmiao model. In the original charter enclosed in the memorial, Lei deliberately excluded directors of same trade organizations from any active roles regarding the collection and/or transfer of lijn:

Each trade headman (and ordinary merchants) are from the same trade. So, there is no guarantee that the headman would not practice favoritism and tolerate evasion. (Instead of trade headmen), it should be native and impartial gentry elites carefully chosen by local officials who take charge of the supervision as well as collection (of lijn).⁸⁰

However, when Lei Yixian spread the Xiannǚmiao model throughout the Yangzhou prefecture, he abandoned the critical stance towards trade headmen and assigned them the responsibility of collecting and transferring lijn, while relocating the gentry elites to a supervisory bureau: “As for the collection of lijn (*chou shou qian wen* 抽收錢文) from non-staple trades, large shops should collect the sum and keep an account every day, and go to the gentry bureau with the account to submit the money every five days.”⁸¹ Compared with the

⁷⁷ XFSL, 125: 4.3.24 (194a-b).

⁷⁸ NGDK, No. 058375. 求其積少成多、取之不竭者、莫如捐釐一法。The board of revenue asked for more details regarding how lijn would be levied in Suzhou on a myriad of commodities. But Jiangsu provincial officials did not immediately reply. Hunan li wu huiquan (Hereon HNLWHZ, 1: 2a).

⁷⁹ NPMDLQA, No. 406008739.

⁸⁰ *Qing zhenfu zhenya Taiping tianguo dangan shiliao*, 13: 307. 各行頭均係同業、難保不徇私容忍、應由該地方官慎選本地公正紳董專司稽查、即由該紳董經收、或逕解營、或交捐輸局。

⁸¹ *Qing zhenfu zhenya Taiping tianguo dangan shiliao*, 16: 300. 各雜行抽收錢文、由各行生意較大之鋪駐日收齊登摺、按五日賁摺赴公所繳錢。

experiment of rice lijin at Xiannǚmiao, collecting lijin from all trades at all local markets would require too large a bureaucracy for Lei to realistically assemble from gentry elites. Same-trade organizations, on the other hand, had established channels to collect lijin from members. Therefore, Lei made a pragmatic concession to include trade headmen in the lijin scheme for feasibility, which I call the Taizhou model. While Lei still did not promise any rewards to merchant contributors, he tolerated trade headmen to continue their roles in the collection of lijin even when the merchant donation was undergoing an expansion as the new tool of public finance. This imminent expansion of lijin meant that as long as trade headmen firmly grasp their shares, any benefit they received from collecting/managing lijin would proportionally expand as well.

Reinterpreting Lijin as a Contribution in Shanghai

The evolution of lijin schemes which Shanghai adopted from 1855 to 1857 began from the Xiannǚmiao model but gradually moved much closer to that of Taizhou. As we will see, merchant organizations played a critical role. Unfortunately, central government archives regarding the actual establishment of lijin for public finance in Shanghai, however, are not extant today.⁸² So, in the rest of this chapter, we will reconstruct the evolution of lijin for public finance in Shanghai.

As Luo Yudong pointed out in the 1930s, the Qing statutes did not have any clue regarding the establishment of lijin for public finance in Shanghai. The statutes --- an officially sanctioned compilation of Qing laws and regulations updated in 1899 --- attributed the levy of lijin in Shanghai to the fall of Suzhou, which did not happen until 1860.⁸³ Furthermore, the mysterious origin of lijin for public finance in Shanghai puzzled contemporary statesmen as

⁸² Two detailed memorials by Governor-general He Guiqing dated 1857 are extant in the First Historical Archives. But they were years after the actual establishment of lijin in Shanghai in 1854. See below.

⁸³ Luo Yudong, *Zhongguo lijin shi*, shang, 230 note 2; GXHDSL, 241: 1a.

well. In February 1856, Zeng Guofan, who was commanding the Hunan army to suppress the Taiping rebels in Jiangxi province, thought that lijin was not levied in Shanghai. Therefore, Zeng requested the emperor to appoint officials to start the collection to support his troops in Jiangxi.⁸⁴

Like Zeng Guofan, the Xianfeng emperor was not sure if Shanghai had lijin, either. So, he ordered the governor-general of Jiangsu, Jiangxi, and Anhui as well as the governor of Jiangsu to deliberate Zeng's request as soon as possible.⁸⁵ In July 1856, Jiangsu officials sent in a blunt refusal of Zeng's request on the ground that they could not jeopardize the effective collection of lijin in Shanghai due to the presence of foreign merchants there. Without giving any detail, they vaguely mentioned that lijin had been levied in Shanghai "over a year ago" (*nian yu* 年餘) to fund military campaigns in the province.⁸⁶ In the end, the emperor supported this Jiangsu position and declined Zeng Guofan's request.⁸⁷ However, after Zeng was appointed governor-general of Jiangsu, Jiangxi, and Anhui a few years later, he finally got his hands on the lijin of Shanghai (see Chapter 4).

But exactly how much time was a year ago? Counting from the date of the refusal memorial (XF6.6.6), any day between XF4.6.7 to XF5.6.5 was possible, which problematizes the claim in a republican era gazetteer that the lijin scheme of the Suzhou city (XF4.5.20) was based on that of Shanghai.⁸⁸ Although we still don't have an accurate date, the archives of Wu Xu (吳煦 1809-1872), the actual power figure in Shanghai from 1853 to 1862,⁸⁹ who the Taiping historian Luo Ergang cursed as the head of "counter-revolutionary officials, landlords,

⁸⁴ Zeng Guofan, Zeng Guofan Quanji, zougao 7: 11a-12b.

⁸⁵ XFSL, 190: 6.2.11 (40a). 如該處各市鎮行貨可以抽釐濟餉、即著酌量辦理...儻上海現在未辦抽釐、而於商情或有窒礙、亦著據實奏聞、毋庸勉強遷就。

⁸⁶ NPMDLQA, No. 406008284.

⁸⁷ XFSL, 202: 6.6.23 (189a-b).

⁸⁸ *Jiangsu sheng tong zhi gao*, 694-697. 創辦之初，仿上海得勝卡章程抽捐。This source pointed to the lijin station at the Desheng port administrated by Shanghai as the first implementation of lijin in southern Jiangsu. This Desheng station (*desheng ka*) was one of five lijin stations along the river trade route from Huzhou and Jiaying prefectures in Zhejiang to Shanghai. This inland river route must have been utilized before maritime shipment became predominant during the uprising of the Small Sword society.

⁸⁹ WXD, preface, 1-3.

compradors, and foreign invaders,”⁹⁰ carry some critical letters, investigation reports, and account books from which we could deduce how lijn was levied in the city.

Xu Yi introduced the establishment of lijn for public finance in Shanghai by referencing the Wu Xu archives. He noticed that the 1856 report in Wu Xu’s archives was generated to investigate a dispute between silk/tea merchants and gentry managers of the lijn bureau.⁹¹ Yet he did not elaborate on the significance and inevitability of the dispute. The implementation of the lijn scheme as Lei Yixian designed for Xiannǚmiao, which rewarded gentry managers for the collection and transfer of lijn, I argue, presented both a challenge and an opportunity for big merchants in Shanghai, including those of the silk/tea trade. While merchant elites overtook gentry directors to collect lijn for public finance and made more profits though the financial-philanthropy model (discussed above), all merchants in the silk/tea trade, following the precedence of maritime merchants, became eligible for exceptional rewards from the central state for their contributions. Once revealed, the combination of financial-philanthropy and exceptional reward from lijn contributions quickly spread to the other big merchants in Shanghai. And after the resurgence of Taiping civil war in 1860, which drove Jiangnan gentry elites to Shanghai as refugees, these ex-officials/candidates quickly mastered the business secret of Shanghai and spread it across China through their social networks when they returned home after the suppression of the rebellion (Chapter 4 and 5).

The establishment of the lijn scheme in Shanghai was uncoordinated, chaotic, and in every sense a result of patches and stitches. From different origins --- some predated Lei Yixian’s lijn experiment at Xiannǚmiao --- old funds and new levies were grouped together under the auspices of the imperial effort to account for lijn. Therefore, what qualified and what did not qualify as lijn were fluid as well as negotiable between the central state and the

⁹⁰ See Luo Ergang, “Taiping tianguo fensui Ying guo qinlue zhe ping fen Zhongguo yinmou kao,” 114-118.

⁹¹ Xu Yi, *Jiangsu lijn zhidu yanjiu*, 85-102. The reason why silk and tea merchants are discussed together is because merchants in these two trade were grouped the same merchant organization named Hui-Ning Sigong tang (徽寧思恭堂) in the 1850s. Later on, silk merchants petitioned to establish their own organization.

provincial government (or the provincial and local government). Lower-ranked officials who implemented lijn policies held significant sway over their superiors because the latter relied on the former's cooperation to amass the largest lijn income possible to report to the central state. This report was required by the central government to evaluate how well provinces consolidated various sources of revenue to improve their public finance.

Two occasions of consolidation --- one in 1856, and the other in 1857 --- stood out as opportunities to understand the evolution of lijn at Shanghai at critical junctures. While the 1856 investigation was triggered by a lawsuit which silk/tea merchants filed at the Shanghai county against gentry directors of the lijn bureau, the governor took this opportunity and asked the Songjiang prefect to investigate what was being collected, by whom, from when, and how much.⁹²

The second occasion in 1857 was when Zhejiang governor He Guiqing (何桂清 1816-1862, jinshi 1835) was promoted to the governor-general of Jiangsu, Jiangxi, and Anhui.⁹³ Immediately after He arrived in Jiangsu, he received an imperial edict to disregard all complaints and start reviewing all personnel and revenue decisions as soon as possible.⁹⁴ Following the emperor's will, He Guiqing dispatched Wang Youling (王友齡 1810-1862, jiansheng), the revenue expert of Zhejiang,⁹⁵ to consolidate lijn at Shanghai.⁹⁶ Wang's investigation ordered by the governor-general also coincided with a new request from the board of revenue which requested the governors-general of Jiangsu, Jiangxi, and Anhui as well as Hunan and Hubei to memorialize the details of lijn under their jurisdictions.⁹⁷

The 1856 investigation found that Shanghai had three bureaus collecting lijn from silk/tea

⁹² WXD, 6: 172.

⁹³ XFSL, 223: 7.4.12 (490b).

⁹⁴ XFSL, 226: 7.5.27 (524a). The emperor suspected that the Shanghai daotai and Suzhou gentry managers of contributions in Suzhou were either incompetent or corrupt. See XFSL, 227: 7.L5.3 (531b-532a).

⁹⁵ *Houguan Wang Zhuangmin gong (Youling) nian pu*, 31b-34a.

⁹⁶ WXD, 6: 221-2.

⁹⁷ *Hunan li wu hui zuan*, 1: 10a-11b.

merchants, shops in Shanghai city, and shops in the suburb respectively. Additionally, two different levies (maritime ship contributions and anti-piracy funds, see below) were collected from maritime ships, but the prefect did not categorize them as lijin.⁹⁸ The earliest collection of lijin started during the occupation of the city by the Small Sword society (Xiaodaohui 小刀会) from 1853 to 1855,⁹⁹ exactly when Lei Yixian was experimenting with and then promoting lijin in Northern Jiangsu. The loss of Shanghai meant that Qing officials initially could not tax the shops/merchants in the walled city as northern Jiangsu and Suzhou did. Therefore, instead of levying on shops/merchants in densely populated urban settings, Jiangsu officials and the Shanghai government-in-exile needed to improvise a new transit system to collect lijin for public finance. And they would soon realize that compared with the insignificant amount of lijin collected from local shops/merchants dealing in the local market like a settling tax (see Chapter 1), it was much more important to levy lijin as a juanshu contribution from maritime shops/ships dealing in the national market.

a. Reinvented Lijin: Beans Trade and Maritime Ships

The earliest lijin and non-lijin levies for public finance in Shanghai, unsurprisingly, were reinventions of the beans trade and maritime ships donations --- originally for charitable organizations --- for government use. When Small Sword society rebelled took control of the Shanghai city, charitable organizations there were cut off from the Qing state. So, did the government simply repurpose merchant donations, for example the maritime ship donation for the infant hall and the beans trade donation for Tongren tang, for military expenditures? Were these donations the earliest kinds of lijin for public finance in Shanghai?

Technical difficulties to continue collecting donations from merchant ships and the beans trade during the occupation of Shanghai by the Small Sword society, however, ruled out the

⁹⁸ WXD, 6: 175-176.

⁹⁹ For a concise history of the Small Sword society, see, *Shanghai tong shi*, vol.3: 46-63.

possibility of an outright repurpose. Clever reinventions were needed because merchant donations were either not immediately available or not accessible through established channels. As government forces attempted to regain control of Shanghai by laying a siege as well as imposing an embargo on supplies and resources,¹⁰⁰ shops/merchants in the city could not do business and make donations as usual. Many remained shut down or operated at a reduced capacity.¹⁰¹ The same-trade organization of Anhui tea merchants, for example, was disrupted by the battle and could no longer collect its lijn merchant fund.¹⁰²

Consequently, Jiangsu officials did not start to collect lijn from the beans trade until July/August in 1854, when commerce began to increase at the relocated Yangzi river tollhouse outside Shanghai. This newly reinvented beans trade lijn for public finance, similar to earlier merchant donations as well as Lei Yixian's Xiannǚmiao model, did not reward contributors for the levy.¹⁰³ Additionally, the broker (Yu Fengtai 郁豐泰) continued to collect sums and transferred them to an external organization, only this time to the Shanghai magistrate every month.¹⁰⁴ Compared with the original donations, which were too small to fulfill the need of the military, officials gradually expanded established channels to boost the inflow of the beans trade lijn up to a hundred times (Table 3.1).

Month/Year	Amount
1844	49544 [#]
From 7th month of XF4 (1854)	unaccounted
8th-12th month of XF5 (1855)	800000
1st-6th month of XF6 (1856)	1000000
7th month of XF6 (1856)	1500000

¹⁰⁰ The embargo did not always work well, especially when foreigners in Shanghai demanded Qing forces not to station troops close to foreign concessions. *Qing zhenfu zhenya Taiping tianguo dangan shiliao*, 13: 220.

¹⁰¹ Seen from repeated ordinances by rebel leaders, during the occupation, many brokers and shops in Shanghai did not open for business. Shanghai Xiaodaohui qiyi shiliao huibian, 11, 13, 14.

¹⁰² Si gong tang zhengxin lu (1868), 13a-14a.

¹⁰³ It should be noted that though the beans trade lijn for public finance was not rewarded, big merchants in the beans trade were simultaneously maritime merchants transporting beans from North China. Thus, they were still rewarded from contributions to maritime ship lijn. WXD, 6: 175. For example, the owner of the broker Yu fengtai also owned a fleet under the name Yu shengsen (郁森盛). Liu Jin, "Bian yu bu bian: Jindai Shanghai sha chuan shangren jiazu yanbian shi," 312-313.

¹⁰⁴ WXD, 6: 176.

From 8th month of XF6 (1856)	5000000
------------------------------	---------

monthly average

Source: WXD, 6: 174, 176, 180.

Shanghai tong ren tang zhengxin lu (1844), 69a.

Table 3.3 Lijin from the Beans Trade per Month (in cash)

As discussed above, before the uprising of the Small Sword society, maritime ship donations were collected by maritime tax brokers when outbound maritime ships paid the merchant tax at the Yangzi river tollhouse. The downfall of the tollhouse during the uprising, however, rendered the collection a mission impossible. Immediately following the fall of the city, the tollhouse was attacked by the rebels and then taken into British custody, making it difficult for provincial officials to collect the merchant tax as well as foreign custom duties. Temporarily relocated out of Shanghai, the Yangzi river tollhouse only resumed tax collections after the international Maritime Customs Service was established in July 1854.¹⁰⁵ Within a month, provincial officials started to levy lijin on selected commodities --- silk/tea (see below) and beans --- passing through the temporary tollhouse on maritime ships.

Collections from maritime ships, however, were resumed before the reestablishment of the tollhouse and the following collection of lijin. As if to make things even more complicated, the collections further differentiated into a juanshu contribution, an inbound lijin, and an anti-piracy fund (*bu dao jing fei* 捕盜經費). While in 1856, none of them was included by the Songjiang prefect as a part of Shanghai lijin. In 1857, all of them became part of the official lijin filed by the provincial government with the central state.

On April 18, 1854, maritime ship donations were first reinvented as a juanshu contribution to support military expenditure (*shangchuan juanshu junxiang* 商船捐輸軍餉). Provincial officials set up a bureau directed by shop owners (*hao shang* 號商) to solicit contributions from

¹⁰⁵ *Shanghai tong shi*, vol. 3: 65-71. *Shanghai haiguan zhi*, 14-16. For an old yet still exceptional account of the establishment of the Maritime Custom Service since the uprising of the Small Sword society, see John Fairbank, *Trade and Diplomacy on the China Coast: The Opening of Treaty Ports, 1842-1854*, Chapters 22 and 23.

maritime ships, bypassing the dysfunctional tollhouse.¹⁰⁶ The presence of shops owners at the bureau meant that shop owners were highly likely to collect this juanshu payment each time they hired a ship to transport goods outbound Shanghai. Each ship, depending on where it sat in a five-tier system, for each transaction contributed a sum from 80,000 to 400,000 cash (phase 1).¹⁰⁷ Apart from the rates, the only difference between maritime ship donations to charitable organization and contributions to support military expenditure was who collected the money from outbound ships, which could be easily excused by the inaccessibility of the tollhouse. Following the reward mechanism of the new guidelines (*chouxiang shili* 籌餉事例) issued by the board of revenue, the Yu family from Shanghai --- presented at the board of directors in the infant hall as well as Tongren tang --- received two wait-list placements of substantial appointments.¹⁰⁸

From Autumn 1856 to July 1857, the maritime ship contribution to support military expenditure halved for each transaction at all tiers (phase 2) as the levy of merchant tax returned. As the Small Sword rebellion was successfully suppressed, Jiangsu officials proposed that this round of contribution should be raised for the government to strengthen its navy to counter piracy.¹⁰⁹ In return, the provincial government proposed that the contribution would be rewarded according to the new guidelines.¹¹⁰ The reduction of the rate did not affect the amount of the collection, as the monthly average even exceeded that of 1854, signaling an increase in

¹⁰⁶ WXD, 6: 175-176; Fujian, Shanghai xiaodaohui dang'an shiliao huibian, 476. In 1844, shop owners overtook ship owners as directors in the same-trade organization of the maritime shipping trade. SHBK, 196-197. Simply put, shops (號 *hao*) employed ships (船 *chuan*) to transport their goods via maritime shipping. Maritime merchant tax brokers helped shops and ships fulfill custom duties so that ships could receive the paperwork to leave the tollhouse for the sea. SHBK, 72-73; *Shanghai xian zhi* (1814), 5: 14b-18a.

¹⁰⁷ It should be noted that this amount does not match very well with the name list in the memorial, where the lowest tier was 104,000, a number not fully divided by 80,000. This could be the result of allowing 20% of the sum paid in big cash as well as other transaction/meltage fees. WXD, 6: 178; WXD, 7: 115-127.

¹⁰⁸ Fujian, Shanghai xiaodaohui dang'an shiliao huibian, 476-7.

¹⁰⁹ NPMDLQA, No. 406006696; WXD, 6: 175-176.

¹¹⁰ NPMDLQA, No. 406006696. Precisely, the above memorial only had the rescript "Board of revenue should deliberate this and respond through memorial." But the provincial government had issued its advertisement for maritime ship contributions with rewards according to the new guidelines months ago. WXD, 4: 106-107. Judging from the fact that provincial government again memorialized to reward this round of maritime ship contribution for anti-piracy funds according to the new guidelines, the original request was likely turned down. NPMDLQA, No. 406008543.

commercial activities.¹¹¹ As the Taiping civil war dragged on endlessly, this special contribution continued year after year, reaching phase 3 round 11 in Spring 1864.¹¹² Despite this continuity, the maritime ship contribution to support military expenditure was not included under the umbrella of the General bureau of lijn in Shanghai (Shanghai lijuan zong ju 上海釐捐總局) until July 1857, when it merged with the inbound lijn levies on maritime ships and was no longer raised for anti-piracy. Thereafter, all of the maritime ship contribution, together with silk/tea lijn and northbound tea lijn (bei cha juan 北茶捐) were rewarded by the new guidelines.¹¹³

The inbound lijn on maritime ships (*jin kou chuan juan* 進口船捐) charged a fixed sum per transaction according to the tier of the ship (*an chuan* 按船).¹¹⁴ This inbound lijn was created in December 1856 after the prefect's investigation and was unrewarded initially. But after the inbound lijn was merged into the maritime ship contribution to support military expenditure in July 1867 (phase 3),¹¹⁵ the sum before the merge was also memorialized retroactively in 1859 for rewards.¹¹⁶

The last and most complicated levy on maritime ships was the anti-piracy fund. The issue of piracy in the 1850s, as officials reported, was especially rampant, as the Qing government had deployed most of its fleets against the Taiping rebels, leaving pirates unchecked. When maritime ships transporting tribute grains were hijacked by pirates for ransom in 1855, piracy immediately became a critical issue that raised eyebrows among the central state, provincial

¹¹¹ The 7-month total in 1854 was 150,765 taels, Fujian, Shanghai xiaodaohui dang'an shiliao huibian, 476. The 6-month total in 1857 was 150,000 taels, WXD, 6: 245-6.

¹¹² NPMDLQA, No. 100292. For the name list of this round, see No. 100293.

¹¹³ See, for example, NPMDLQA, 60300232, 12-13, 19-30; WXD, 6: 26-27. The separate between northbound tea and ordinary tea (southbound) was due to the cheaper tax rate of some of the northbound tea. Chou ban yi wu shi mo bu yi, DG23.11.30: Bi Chang et al memorial.

¹¹⁴ NPMDLQA, No. 406009778; WXD, 6: 203; WXD, 7: 116-127. Unfortunately, we don't know how many tiers and the rate of each tier. But since the inbound lijn was merged into maritime ship contribution to support military expenditure within a year, it must follow the tiers of the latter after the merger.

¹¹⁵ WXD, 6: 242-246.

¹¹⁶ NPMDLQA, No. 406009778. The emperor referred this memorial to the board of revenue, whose response I have no access to unfortunately.

officials, and merchants alike.

To address piracy, Ciowanking (全慶 [1802]-1882, jinshi 1829), imperial commissioner of inspecting tribute grain (Yanmi dachen 驗米大臣),¹¹⁷ consulted local officials from Jiangsu and Zhejiang, and proposed to the emperor that maritime merchants should raise a fund (*shangren jizi* 商人集貲) to hire naval militia (*mu shui yong* 募水勇) for self-defense (*zi wei* 自衛):

And these merchants should elect a few gentry directors who are familiar with the situation, just, and dependable to manage everything, so that officials are not responsible for any income or spending. After the immaculate completion of the maritime shipping of tribute grains, respective governors and governors-general should immediately nominate those gentry directors for rewards.¹¹⁸

If worked, Ciowanking's plan would not only deliver tribute grains to the capital, but also resolve the issues of insufficient funding, naval shortage, and ramping pirates simultaneously. The board of revenue praised this plan, but wondered if maritime ship merchants would be willing to continue transporting tribute grains due to the increased risk of piracy and the burden of self-defense.¹¹⁹ After all, like Lei Yixian's Xiannǚmiao model, the reward clause in Ciowanking's plan was exclusive to gentry directors, instead of merchant contributors. So, would maritime merchants, as the board worried, see the new responsibility of self-defense as a burden?

According to Zhejiang governor He Guiqing, the answer is no. He memorialized that maritime merchants in Ningbo produced the same idea of self-defense as Ciowanking. Before the commissioner's proposal reached Zhejiang, these merchants had already purchased a

¹¹⁷ This is my translation. Stationed at Tianjin, this position was commissioned by a special imperial decree during the early Daoguang reign, when tribute grain was transported by sea for the first time in Qing history. DGSL, 88: 5.9.8 (411a-412a).

¹¹⁸ NPMDLQA, No. 603000167-20. 再由該商等公舉熟悉情形公正可靠之紳董數人管理一切、所有出入經費均毋庸官為經理、漕竣無誤即由該督撫從優褒獎。

¹¹⁹ NPMDLQA, No. 406006647. 部咨議令承運船商雇勇自衛、誠防護之善策、所慮該商等具有身家、設因海洋未靖、不願攔載轉多掣肘、且以民船受兌官糧、應得水脚為數無多、能否捐募勇艇、尚難懸擬。

western-style steamboat (*huo lun chuan* 火輪船) allegedly assembled by shipbuilders in Guangdong to defend themselves against piracy.¹²⁰ According to the reports of Qing coast guards, this steamboat sunk tens of pirate ships in the Manchurian waters, raising praises as well as alerts.¹²¹ Since Ningbo merchants had already put self-defense into practice, attitudes of merchant ship organizations in Shanghai, which constituted the majority of the overall tonnage, He reasoned, was the only barrier before Ciowanking's plan could be implemented.¹²²

A few months later, He Guiqing reported that maritime merchants in Jiangsu and Zhejiang fully supported Ciowanking's idea by making concrete plans for self-defense. These merchants alleged that "for each of the past three years (since the government commissioned the merchants to ship tribute grains by sea), we (maritime ship owners) raised a fund to hire naval militia for security." The rate of the fund was a one silver dollar on maritime ships transporting tribute grains for every 100 shi of tonnage before 1855.¹²³ To combat the pirates, merchants proposed to deploy the Ningbo steamboat and a newly purchased steamboat by Shanghai maritime merchants to patrol the East China Sea.¹²⁴ The emperor approved this plan.¹²⁵

On the same day He submitted the concrete plans for self-defense, provincial officials in Jiangsu finally responded to Ciowanking's proposal. The governor-general and governor viewed the fund which merchant raised for self-defense as a continuation of merchants' contribution to support military expenditure. Therefore, Jiangsu officials memorialized to

¹²⁰ NPMDLQA, No. 406006365. For an excellent account of how this ship renamed Baoshun (寶順) was actually built in Britain, and had to forge its Cantonese origin to avoid triggering Chinese backlash against Western technology, see Sau-yi Fong, "Guns, Boats, and Diplomacy: Late Qing China and the World's Naval Technology," 22-31.

¹²¹ The original alert was sounded by the governor of Shandong. NPMDLQA, No. 6030000167. The General of Shengjing then reported that the steamboat was from an anti-piracy ship from Ningbo, but insisted that the ship should return to East China and never came back to North China. NPMDLQA, No. 406006416.

¹²² NPMDLQA, No. 406006365. In another memorial, He Guiqing was optimistic that merchant ships would agree to self-defend as they enjoyed too many benefits to let go the transportation of the tribute grains: 1st, 20% of the tonnage was reserved for merchant's goods; 2nd, the state paid for shipping; 3rd, the state rewarded merchants with titles and/or honors. NPMDLQA, No. 406006652.

¹²³ WXD, 4: 106-107.

¹²⁴ NPMDLQA, No. 406006695.

¹²⁵ XFSL, 178: 5.9.24 (994a-b).

adopt the same reward mechanism for self-defense as that of contribution.¹²⁶ If approved, this new reward mechanism would be significantly better than its immediate precedence between 1848 and 1850.¹²⁷

Though Jiangsu officials did not win approval to reward the merchant fund for self-defense according to juanshu contributions, they succeeded in implanting the idea that the anti-piracy fund was a merchant contribution that should be rewarded. Thereafter, Jiangsu officials continued to request the application of the reward mechanism of juanshu contribution to the anti-piracy funds,¹²⁸ while the central state firmly upheld their refusal. Responding to yet another request in 1861, the board of revenue determined that while contributions to the anti-piracy fund should be rewarded, it must still follow a different reward mechanism, even if part of the surplus was transferred to the lijn bureau and used for military expenditure.¹²⁹

Month/Year	Anti-piracy	Contributions	Inbound lijn
1844	1010.4130		
1848-1849	200000 [#]		
1849-1851	282486		
4.3.21-9.15		150765 ^{\$}	
4.9.16-5.3.30		34555	
5.4.11-6.4.11	202000		
6.4.11-7.4.11	268256.25 ^{\$}		
6.8.6-7.L5.25		264393.6	
6.12-7.L5			63421.4
7.6			39630
7.6-7.12	85982.4	221480	

[#] the exact number is not known

^{\$} converted to silver from copper at 1600:1

source: Fujian, Shanghai Xiaodaohui, 476, NPMDLQA: No.

406007575,

406008545, 406009347, 406009429, 406009778, 603000224-003,

406014501, WXD: 7: 127-129.

¹²⁶ NPMDLQA, No. 406006696. This memorial must have been denied by the board of revenue, as Jiangsu provincial officials made a second request to adopt the reward mechanism of contribution after the completion of the first year of anti-piracy funds. Furthermore, they claimed such as exceptional reward was for the first year only. NPMDLQA, No. 406008543.

¹²⁷ NPMDLQA, No. 406007575. Unfortunately, we don't know exactly how rewards in 1848-1850 compare with those after the new guidelines are available. But from the fact that official memorialized to adopt the new guidelines, I assume the new one must be better.

¹²⁸ See, for example, NPMDLQA, No. 406008543, No. 406009429, No. 406014501.

¹²⁹ NGDK, No. 136622.

¹³⁰ Cash converted to beans trade standard silver at 1530:1, then to silver at 1.1:1. *Tong ren tang zhengxin lu* (1844), 29a-b, 31a.

Table 3.4 Contributions and Lijin from Maritime Ships (silver taels)

b. Generic Lijin: Urban Shops, Suburban Shops, and Miscellaneous

Originally, Wu Xu planned to levy the same lijn on inbound and outbound ships.¹³¹ But in the end, for reasons unknown, the outbound lijn switched its target from ships to shops (*chu kou huo lijn* 出口貨釐捐). Thus, from November 1856 onward, shops dealing in maritime trade paid lijn levies according to the goods on board (*an huo* 按貨) the ships they hired.¹³² Paying lijn at a rate/portion specific to the good in a transaction, however, was what Lei Yixian designed for nearly all lijn levies. Thus, the outbound shop lijn was much more faithful to Lei's lijn designs than maritime ship donations, contributions, and the inbound lijn, all of which followed established practices of Shanghai same-trade/charitable organizations.

The outbound lijn, however, was not the only lijn for which urban shops dealing in maritime trade were responsible for. Since Fall 1855, more than 60 trades in Shanghai already had to pay the generic lijn for public finance.¹³³ More precisely, rates of the generic lijn were trade-specific.¹³⁴ But trades categorized here exclude the important silk/tea, northbound tea, and foreign goods trades, all of which had individual bureaus manned by merchants of their trade. When a trade or a shop dealt with maritime shipping, such as the beans trade, they would likely pay a higher cost of shipping due to the levies on maritime ships.¹³⁵ But the state did nothing to prevent these shops from shifting all increased cost to the consumers. On the contrary, such a transfer was what Lei Yixian expected, so that merchants would comply with his lijn schemes.

When the Shanghai magistrate raised the rates of generic lijn in 1856, he also created a

¹³¹ Initially, Wu Xu considered how to levy lijn on inbound and outbound goods and decided to levy the same lijn based on ships. WXD, 6: 199-200, 202-203.

¹³² WXD, 6: 270-272. This outbound lijn was collected from the maritime shops together with the regular lijn on all shops in the market at Shanghai from 1856-1862. See the accounting of lijn in WXD, vol. 7.

¹³³ WXD, 6: 174.

¹³⁴ For a complete list of trades paying generic lijn in urban Shanghai, see WXD, 6: 180-182.

¹³⁵ WXD, 6: 175.

new institution to process all lijn from urban shops to be delivered by trade leaders (*lingxiu* 領袖). Named the General bureau of lijn in Shanghai, this institution eventually became the final transit for all kinds of lijn to be accounted for before their delivery to support the military in the civil war. And perhaps to decrease the difficulty in collecting generic lijn from merchants and maintain limited staffing, the magistrate openly nodded to lijn farming by most trade leaders. “As for the mechanisms of implementing (generic) lijn in Shanghai, trade leaders should collect (lijn) from members of their trade, and then transfer the sum to the general director of the General bureau.”¹³⁶ Therefore, with the exception of the cotton trade and the rice trade, all other trades had fixed monthly targets to fulfill. Different from both the Xiannǚmiao and the Taizhou model, the lijn farming practice initiated in Shanghai would later become quite common when lijn spread to most provinces after 1860.¹³⁷

c. New Lijn: Tea/Silk and Foreign Goods (Opium)

Unlike the lijn merchant funds on the beans trade and maritime ships, which had been donated to charitable organizations and reinvented for public finance, neither silk nor tea passing through the Yangzi river tollhouse was donated to an external charity before the Taiping civil war. Thus, officials had to decide how to levy lijn on silk and tea from the ground up. No wonder when officials implemented a plan according to the Xiannǚmiao model, where gentry managers collected and transported lijn, merchants disputed the practice and filed a lawsuit, which led to the 1856 investigations about lijn at Shanghai in the Wu Xu archives.

Silk and tea were transported to Shanghai by distinct groups of merchants from various parts of China: silk from Huzhou (Hu si 湖絲), green tea from Huizhou (Hui lǜ 徽綠), and red tea from Fujian. Because of the disruptions to traditional inland trade routes caused by the Taiping rebellion as well as the opening of treaty ports, since the 1840s, all three commodities

¹³⁶ WXD, 6: 179. 卑縣辦理釐捐、由各業領袖向同業各戶收取交局、由總董收齊繳縣匯解。

¹³⁷ Luo Yudong, *Zhongguo lijn shi*, 109-116.

were transported to Shanghai by Chinese merchants for export, often via maritime shipping from Hangzhou and Fuzhou.¹³⁸ Particularly for Huzhou silk, the reroute to Shanghai, instead of Canton, meant that the silk transport circumvented three inland passes, and thus needed to repay merchant taxes to those three passes at Shanghai before being exported.¹³⁹ If maritime shipping was involved, commodities were levied with the merchant tax (see Chapter 1) at the Yangzi river tollhouse until the uprising of the Small Sword society.¹⁴⁰

Unlike the lijn levies on the beans trade, which continued to be collected by the broker,¹⁴¹ the collection of the lijn on silk and tea in Shanghai was initially done by gentry directors, who then transferred the money to the magistrate.¹⁴² Silk and tea merchants, however, were unhappy about this arrangement, and accused the gentry managers of surcharging exchange rates between silver dollar and copper cash. The prefect who was responsible for the investigation of the dispute proposed to replace gentry directors with probational officials (*hou bu* 候補, *yuan dong* 員董) and replace the recipient from the magistrate to a gentry trusted by the merchant community.¹⁴³ The acting governor approved this proposal.¹⁴⁴

Up until this point, the silk/tea lijn in Shanghai still adhered to Lei Yixian's Xiannǚmiao model which favored probational officials and/or gentry managers over merchants with regard to the collection and transfer of lijn. But when the dispute was settled by Wu Xu and the acting Daotai in 1856, they overruled the governor and assigned merchant elites in the silk/tea trade to collect the lijn on the basis that this critical revenue for military expenditure would be

¹³⁸ For Huzhou silk, see WXD, 6: 55-57. For red tea from Fujian, see WXD, 6: 158-165. For green tea from Huizhou, see WXD, 6: 235-237. Technically foreign merchants could purchase these commodities at any treaty ports, but they preferred Shanghai because foreign goods sold much better there. WXD, 6: 169. For the exploration of these trade routes by foreigners, see John Fairbank, *Trade and Diplomacy*, 293-298.

¹³⁹ NPMDLQA, 406014351. Chou ban yi wu shi mo bu yi, DG23.11.30: Bi Chang et al memorial.

¹⁴⁰ The merchant taxes of three other tollhouses on route from Zhejiang to Canton were also charged at Shanghai. John Fairbank, *Trade and Diplomacy*, 300-301.

¹⁴¹ WXD, 6: 175-6.

¹⁴² WXD, 6: 173.

¹⁴³ WXD, 6: 173-174. Xu Yi mistakenly thought that the prefect proposed to have merchants collect lijn. Xu Yi, *Jiangsu lijn zhidu yanjiu*, 86-87.

¹⁴⁴ WXD, 6: 177-178.

withheld by merchants until the government made a concession.¹⁴⁵ Therefore, from July 1856 onward, silk/tea merchants won back their power to raise funds among members of their trade.¹⁴⁶ They built offices and branches named the Bureau of silk and tea lijn (*Si cha juan ju* 絲茶捐局) near the tollhouse as well as in the Shanghai city and helped custom inspectors clear the commodities.¹⁴⁷ Like the beans trade and the maritime ship trade, silk/tea merchants took the lijn matter into their own hands, and started to expect rewards for their contributions.

As for the rewards, since He Guiqing levied a tea contribution in Zhejiang and rewarded donors according to the new guidelines in 1855,¹⁴⁸ merchants in Shanghai begin to repeatedly lobby officials in Jiangsu to adopt similar measures. Silk/tea merchants even offered to raise the rate of their lijn, if the contribution could be rewarded.¹⁴⁹ Hence we have the two excerpts in the beginning of this chapter. After He Guiqing was promoted to the governor of Jiangsu, Jiangxi, and Anhui, he memorialized the overall scheme of lijn in Shanghai in the summer of 1857. As a result of imperial approval, silk/tea merchants were finally rewarded for their lijn contributions following the new guidelines as maritime ship merchants were.¹⁵⁰

The issue of opium was far too complicated and important to be generalized here. Suffice to say that Shanghai officials investigated the situation of foreign opium in Shanghai from 1856 at the latest to prepare for its lijn levy. They found that merchants from Canton and Chaozhou acquired opium from tea/silk merchants who received opium as a form of payment from foreign merchants.¹⁵¹ When imperial commissioner Yiliang (怡良 1791-1867, jiansheng) run out of

¹⁴⁵ WXD, 6: 201-202. One achievement of the 1856 investigation was that it found that the silk/tea merchants owed more than 20,000,000 cash in arrears. WXD, 6: 173.

¹⁴⁶ WXD, 6: 232-233.

¹⁴⁷ WXD, 6: 229-231.

¹⁴⁸ NPMDLQA, 406006181. Some changes might have been adopted for the rewards, as He Guizing in 1856 memorialized a new scheme for soliciting contributions. Yet I cannot access neither the details of the scheme, nor the response to it from the board of revenue. NPMDLQA, 406008094. The levy of silk was initiated by Wang Youling during his tenure as the acting Huzhou prefect before 1855. NPMDLQA, 406007641b.

¹⁴⁹ WXD, 6: 201-202, 210, 231-233.

¹⁵⁰ FHA, No. 04-01-01-0862-049, No. 04-01-35-0560-004. Unfortunately I have not seen these two memorials.

¹⁵¹ WXD, 6: 188. Wu Xu planned to start the levy at 20 taels (board of revenue) in the 9th month of the 6th year, but 2 days before its implementation, grand councilor Peng Yunzhang (彭蘊章 1792-1862, jinshi 1835) expressed his objection in a private letter. WXD, 6: 238, 254.

other viable funds, he dispatched deputies to raise lijn from every source possible, including foreign opium.¹⁵² Thus starting from March 12, 1857, the foreign opium lijn was charged at 10 beans standard silver taels plus 2 taels of fees for merchants directors on every 100-catty crate under the name righteous donations by Canton and Chaozhou merchants (Guang-Chao yang huo yi juan 廣潮洋貨義捐).¹⁵³

In the terminology of Shanghai lijn schemes, yang huo, which literally means foreign goods, was usually the synonym of foreign opium. As for other foreign goods imported, such as cotton and woolen goods, they were also levied with lijn since , but the amount only totaled 27800 taels in 1868.¹⁵⁴ In the summer of 1857, Jiangsu governor He Guiqing, in his investigation memorial on the situation of lijn in Shanghai, raised the levy on foreign opium to 20 board of revenue taels and got approved for his proposal to reward foreign opium lijn according to the Coastal territory scheme (Hai jiang li 海疆例), which was a reward scheme proposed by the board of personnel to reward contributions made during the Opium War.¹⁵⁵ Unlike the new guidelines which offered discounts and rewarded substantial appointments, the Coastal territory scheme required more contributions than the Ordinary guidelines (Chang li 常例) while only rewarded honorary titles (*xu xian* 虛銜).¹⁵⁶

Coastal Territory	12000	Brevet title
New Guidelines	7192.8 [#]	Appointment

[#] calculated based on 108 taels for jiansheng according to the ordinary scheme and 7084.8 taels for daotai according to the new guidelines of 1854 including 40% discount.

Source: NPMDLQA, 053939; Xu Daling, *Qing chao juanna zhidu*, 110; Wu Yue, *Zhongguo de juanna zhidu yu shehui*, 370.

Table 3.5 Comparison between Coastal Territory Scheme and the New Guidelines for Daotai

¹⁵² WXD, 6: 215-217.

¹⁵³ WXD, 6: 215, 238-239.

¹⁵⁴ *Returns of the Native Charge*, 4-250. This amount is significantly lower than in 1858, likely due to more ports were opened for trade in the treaty revisions between 1858-1860. For 3 months in 1858, the total lijn on foreign cotton and woolen goods reached 17927.98 taels. WXD, 6: 262-263.

¹⁵⁵ For this scheme, see NPMDLQA, 053939, 053940.

¹⁵⁶ WXD, 6: 23-25.

However, the import as well as consumption of opium, since 1843, though far from uncommon, was still technically illegal.¹⁵⁷ Actually, the import of foreign opium was only legalized by China in 1858 on the condition that any imports would be taxed 30 taels per 100-catty crate for tariff, when Western powers and the Qing renewed their treaty. Upon tariff clearance, opium immediately became Chinese properties to be transported by Chinese merchants exclusively under the new treaty.¹⁵⁸ Since only Chinese merchants could transport opium within China, the Qing state freely imposed on opium a separate merchant tax at 30 taels at water passes and/or 20 taels at inland passes per crate to be transferred to Beijing exclusively,¹⁵⁹ and recommend provincial governments to levy opium *lijin* at the beginning of 1859.¹⁶⁰ Thus, in the 9th year of Xianfeng [1859], prohibition against the recreational use of opium by commoners at their residence was loosened.¹⁶¹

The levy of merchant tax on foreign opium at the rate of tariff, however, created a problem for Shanghai. Since the *lijin* levy and rewards on foreign opium was agreed upon when the trade was illegal, the legalization of the opium trade, as understood by merchant donors from Canton and Chaozhou, meant that they should be valued and rewarded as silk/tea merchants following the new guidelines.¹⁶² The central state, on the other hand, rescinded their approval to hand out any rewards to the merchants. On March 5, 1859, a date with partial solar eclipse,¹⁶³ the Xianfeng emperor sent a secret degree (*mi ji* 秘寄) via the grand council to imperial-commissioned Chinese delegation of treaty negotiations/tariff investigation and asked them to

¹⁵⁷ For punishment regarding opium, see GXHDSL, juan 828: yan jin, li nian shi li. Before the ban of opium, in the Qianlong reign, the merchant tax on opium was 3 taels for every 100-catty crate. NPMDLQA, 406010288.

¹⁵⁸ Yue zhang cheng an hui lan, 2: Zhong Ying tong shang zhangcheng shi kuan (Xianfeng 8 nian), Article 5 (2a-3a).

¹⁵⁹ NPMDLQA, 406010453, 406010968b.

¹⁶⁰ SYD, XF9.3.26 (148-149). 洋藥一項、業經立定科則、惟各省現辦釐捐、此項洋藥、既准其販運內地、且各省本地出產、亦復不少、該地方官、自必一律抽收釐捐、若不酌定徵解章程、難免隱匿、擬請軍務省分、所收洋藥釐捐、准其留支軍餉、仍按三箇月造冊、報部查覈、其無軍務省分、照前奏關稅章程、按三箇月、一面報部、一面起解、不准留抵別項支用、致滋牽混。

¹⁶¹ GXHDSL, 828: 11b-12b.

¹⁶² WXD, 6: 288.

¹⁶³ The eclipse information is retrieved from Time authority database through <http://authority-dev.dila.edu.tw/time/>.

investigate if local officials in Shanghai had levied foreign opium for embezzlement.¹⁶⁴ When delegates replied that the levy and reward of foreign opium lijn in Shanghai had imperial approval,¹⁶⁵ the emperor again sent his disputes via a secret degree and added He Guiqing as a recipient:

As for (the levies on) foreign opium in Shanghai, it was following the mechanisms of piecemeal extractions (*chou li* 抽釐). Thus, acts in the past, that is, borrowing the name of righteous contribution and requesting rewards according to the Coastal territory scheme, did not concord (with the nature of the levy as a piecemeal extraction). From now on, the (lijn) levy on foreign opium should be included in the (generic) lijn, naming of righteous contribution should be prohibited, and additional requests for rewards should also be prohibited.¹⁶⁶

This oversimplified understanding of lijn as well as blunt refusal from the emperor shocked officials and merchants in Shanghai. In response, they tried to reason with the emperor that the sum of foreign opium lijn was too big to categorize as generic lijn, and the merchants/smugglers were too cunning to comply with any form of unrewarded levy.¹⁶⁷ In the end, Shanghai officials proposed to increase the lijn levy by 10 tael to reach the magic number of 30 taels, and the additional levy would be reserved for the use of the central state. In order to make such a raise possible, they asked the emperor to reconsider the decision to rescind rewards.¹⁶⁸ After going mad with on the officials and wondered “how can their possibly go so far against their conscience” (*mei liang he ruo shi zhi shen ye* 昧良何若是之甚耶), the emperor agreed to the proposal from board of revenue that while foreign opium lijn in Shanghai should stay at 20 taels, the rewards can only be extended for 4 more months until the

¹⁶⁴ SYD, XF9.2.1 (50). 洋藥未經定稅之時、地方官多有影射抽收、侵吞入己情弊。

¹⁶⁵ WXD, 6: 20-22.

¹⁶⁶ SYD, XF9.2.26 (96-97). 至上海於洋藥內、本係抽釐辦法、假名義捐、屢經援照海疆例請獎、殊屬未協、此後著仍照釐捐一體辦理、不准再有義捐名目、亦不准再請議敘。

¹⁶⁷ WXD, 6: 284-290, 292.

¹⁶⁸ WXD, 6: 23-25.

kickstart of the tariff.¹⁶⁹ On October 1, 1860, the new tariff rules officially went into practice.¹⁷⁰

Although the rewards on foreign opium lijn was revoked, those of maritime ships, silk/tea, and northbound tea continued without any problem. The latest reward I could found was memorialized by the Jiangsu governor in 1871 for the period of 1868 to 1869.¹⁷¹ This is unquestionably due to the status of the trade as well as the prestige of the merchants. From the chart below, we know that after the update of 1857, more than half of the total lijn levied in Shanghai were rewarded according to the new guidelines. The foreign opium lijn was the only significant income following the Coastal territory scheme, until the central government vetoed any kind of rewards for opium.

	1856 reported [#]	1857 old	1857 updated
Maritime ships contribution	25000	25000	50000
inbound maritime ships	N/A	12018	N/A
Anti-piracy surplus	<i>unspecified</i>	<i>unspecified</i>	10000
Deficit	2315.119	<i>unspecified</i>	<i>unspecified</i>
Foreign goods (opium)	N/A	30000	60000
Silk and Tea	5447.746	16666.667	33333.333
Northbound tea	1094.759	6666.667	13333.333
Merchant tax	<i>unspecified</i>	<i>unspecified</i>	10000
Beans	2829.655	N/A	N/A
Urban/suburban trades	6021.324 ^{&}	16845.044	18701.571
Total	11469.071	82196.377	195368.238

Source, WXD, 6: 172-183, 242-245.

Italic did not count as lijn

Rewarded lijins are bold

[#] silver copper ratio at 1:1767

[&] include beans and northbound tea

Table 3.6 Shanghai Lijn Schemes Compared (in silver per month)

The treaty revisions between China and the foreign powers in 1858, which opened more treaty ports and allowed foreigners to procure their own supplies of native goods in the interior

¹⁶⁹ SYD, XF9.4.5 (163-167). There is a possibility that the rewards were further extended. As in early 1861, Xue Huan still mentioned the opium lijn with Coastal territory rewards. Chou ban yi wu shi mo, 73: 11.1.3 (1a-2b).

¹⁷⁰ NPMDLQA, 406013789.

¹⁷¹ NPMDLQA, 106698 and its list 106699.

of China, created huge disruptions for the lijin income in Shanghai. For example, Shanghai collected 438411 taels in opium lijin in 1868, which fell in the range between those of 1857 and 1858. But when we look at the quantities imported, they dropped from 36000 to 10779 piculs. So, to maintain the same level of lijin income, the rate of lijin was significantly raised from 20 to 40.67 taels per picul (100 catty).¹⁷² And since the opium lijin was no longer rewarded, no wonder foreign and Chinese merchants alike found lijin burdensome.

The loss of lijin income in Shanghai, however, did not necessarily mean that China overall incurred a loss. In fact, when foreign merchants went elsewhere for supplies as well as markets, they spread foreign trade to those relatively less developed places, such as Tamsui in Taiwan. Since the Qing state did not govern Taiwan rigidly in the 1860s, the levy of lijin was almost exclusively on opium imports. Other imports, such as cotton and woolen goods, were lijin free. And even tea was exported from Tamsui without lijin levies.¹⁷³ Yet because Chinese merchants in Tamsui waged far less influence over the state than big merchants in Shanghai, they were consequently not rewarded for their lijin contributions. The interests of the central state, provincial governments, and businesses did not always align.

A Tale of Two Lijins

From here, the natural conclusion seems to be that merchants, local officials, and the central state were competing for the collection of lijin. Yet when we separate the merchants according to their native place/trade affiliations, different conclusions begin to surface. In addition to the unfair treatment suffered by foreign opium merchants, silk/tea merchants also had their regrets. Though long established before the Taiping era, tea merchants from Huizhou were slowly being subvert by a much younger merchant group in Shanghai, the Huzhou silk

¹⁷² *Returns of the Native Charge*, 4-217, 250.

¹⁷³ *Returns of the Native Charge*, 4-262-265.

merchants.

The same-trade organization of the Huizhou tea merchants in Shanghai (Hui-Ning si gong tang 徽寧思恭堂) was founded in 1754. By 1850, it established a yearly rotation system among 6 directors, who were responsible for handling the current account, the income, and the auditing of all properties held by the organization. When the current account had a balance over 500,000 cash, the money would be deposited into a pawnshop to generate interest.¹⁷⁴ And since 1844, a key component of the income was from a newly coined merchant fund (lijin).¹⁷⁵

In 1842, Shanghai was occupied by British troops following Qing's defeat in the battle of Wusong in the Opium war.¹⁷⁶ This brief downfall of Qing's control in Shanghai, however, created a huge rupture for Huizhou tea merchants. The same-trade organization could no longer raise enough revenue from yearly fixed donations (*chang nian jingfei* 常年經費) to do good as usual. So, in 1844, directors worked out a new plan to raise a 12-cash fund from every crate of tea they sold outbound Shanghai.¹⁷⁷ By 1850, the fund was raised to 20 cash for a crate of red tea and 12 cash for a crate of green tea/Guandong tea (關東茶)¹⁷⁸ for all sales in the name of lowering unexpected fees.¹⁷⁹ When the government collected lijin from the Huizhou tea merchants at the Yangzi river tollhouse in 1854, the analogy could not be missed. Following established arrangements of the merchant fund, the government levied lijin at 60 cash for each crate of red tea and 50 cash for green tea respectively.¹⁸⁰

Like the beans trade and the merchant ships, the occupation of Shanghai by the Small Sword society disrupted the flow of merchant fund to the same trade-organization of the Huizhou tea merchants. The final resumption of the Yangzi river tollhouse to collect merchant

¹⁷⁴ Si gong tang zhengxin lu (1868), 19b-22a.

¹⁷⁵ SHBK, 232-3; Si gong tang zhengxin lu (1868), 15a-b.

¹⁷⁶ For a detailed account of the war, see Mao Haijian, *Jindai de chidu*, 309-324.

¹⁷⁷ Si gong tang zhengxin lu (1868), 15a-b.

¹⁷⁸ I am not sure if this is the popular Manchurian "mushroom" tea/Kombucha.

¹⁷⁹ Si gong tang zhengxin lu (1868), 19b-20b.

¹⁸⁰ WXD, 6: 173-174.

tax and maritime custom duties, as well as the levy of the silk/tea lijin for public finance, however, provided a solution for merchants as well. Jin Gui (金桂 flo. 1850-1860), a member of the same-trade organization from Xiuning who worked at the government's silk/tea lijin bureau from 1854 to 1856, collected the merchant fund (the original lijin) at the same time.¹⁸¹ The lijin bureau set up by the government for public finance solved the problem of the same-trade organization on how to collect lijin from members as well.

Therefore, the lawsuit filed by Yang Fang (楊坊, ?-?) --- a Zhejiang silk magnate --- and others was actually challenging the position of Huizhou tea merchants as directors of the lijin bureau. The cohabitation between Huzhou silk merchants and Huizhou tea merchants was awkward from the beginning, perhaps since Huzhou and Huizhou normally were in two different provinces. Huizhou, one of the founding prefectures from which Anhui province was partially named after, was only temporarily administrated by Zhejiang province,¹⁸² of which Huzhou had long been a part. The dispute over the handling of the silk and tea lijin was more likely a struggle between different merchants of different trade and native place, in this case a contest for control between Huzhou silk merchants and Huizhou tea merchants.

The final government verdict orchestrated by Wu Xu, who was also from Zhejiang and had a great friendship with Yang Fang, could not be simply understood as a concession the government made to merchants to solicit the payments of debts and taxes. In comparison, Wu Xu and the Daotai were much tougher with Jiangxi tea merchants who shipped northbound tea to Fengtian, Tianjin, and Russia in the same year of 1856. The officials confidently issued an order prohibiting a single crate of tea from passing the Yangzi river tollhouse unless these Jiangxi merchants conceded to the new lijin levy.¹⁸³

¹⁸¹ Si gong tang zhengxin lu (1868), 13a-14a. In his announcement for the resumption of merchant lijin dated 1857, Jin Gui also mentioned a cash donation named *changsheng yuan* (長生愿), or the donation for longevity. The amount of it was one cash a day, or 360 cash a year. Ibid, 68a. But it is unclear when did the Huizhou tea merchants adopt this cash-donation in the first place. See also, Si gong tang zhengxin lu (1911), 17a-18a.

¹⁸² XFSL, 126: 4.4.6 (225a-b).

¹⁸³ WXD, 6: 186-187, 193-194. 將現到北茶一概截留、不准一箱過關出口。

The spread of the financial-philanthropist model quickly arrived. Having observed how maritime merchants and tea merchants from Huizhou made use of lijn, silk merchants of Huzhou in 1860 petitioned the local government to erect a building for their same-trade organization. To fund this as well as to prepare for charity within the organization, they came up with a new merchant fund (lijin), which they wanted to be collected with the government's lijn for public finance.¹⁸⁴ So, Zhejiang silk merchants not only learned from Shanghai maritime ship merchants to benefit from lijn for public finance, they went further to create their same-trade organization, with which they could continue to benefit from as well as control the lijn merchant fund from fellow trade members.

In this chapter, we have reconstructed the history of lijn from its origin in same-trade organizations to its reinvention for public finance. Since lijn's expansion into charitable organizations, for more than 60 years, the power of the merchants behind a particular trade not only determined whether the expansion would be supported by the government, but also influenced the benefits merchants would receive. While this is a completely different picture of lijn, we still need to answer what happened to it since the 1860s that washed away the earlier achievements. That is to say, what transformed lijn from a brilliant merchant contribution to a what it was infamous for --- a burdensome commercial tax.

¹⁸⁴ Zhongguo huiguan zhi ziliao jicheng, 1-9: 388.

Chapter 4, Experimenting with Lijin and Saving the Empire: Suzhou Gentry and the Resurgence of the Taiping War (1860-1865)

Introduction

In early 1860, the Southern Camp of the Qing forces (Jiangnan da ying 江南大營), led by Jiangning General (rank 1b) Hechun (和春 ?-1860), imperial commissioned commander of Qing forces in Jiangnan, and his Chinese deputy Zhang Guoliang (張國梁 ?-1860), were besieging Nanjing --- capital of the Taiping Rebels --- for the fifth consecutive year. As the counterpart of the Northern Camp commanded by the Mongolian prince Senggerincin (僧格林沁 ?-1865), this regular force of the Qing state in the south was highly regarded. At the start of the year 1860, Hechun and Zhang wished to break the military stalemate and gave the rebels with a critical blow.¹ Instead, Li Xiucheng (李秀成 1825-1864), Loyal King of the Taipings, carried out Hong Rengan's² (洪仁玕 1822-1864) tactics to sneak out of the besieged rebel capital and wage a surprise attack on thinly guarded Hangzhou. When a quarter of Qing forces moved out of their trenches outside Nanjing to reinforce Hangzhou, Li had long left the empty city. Joining forces with the Taiping troops inside the Nanjing city wall, Li successfully lifted the siege on April 27, 1860.³ The government forces in Jiangsu were stunned and completely overwhelmed. In a little more than a month, Taiping troops swept Qing forces in several decisive battles, killing both Hechun and Zhang Yuliang, and captured Suzhou on June 2.⁴

¹ Stephen Platt, *Autumn in the Heavenly Kingdom*, 63-64.

² Hong Rengan, younger cousin of the Heavenly King Hong Xiuquan (洪秀全 1814-1864), had been an of a pastor in Hong Kong. Thus he was more open-minded toward foreign ideas than other rebel leaders and was thus given the title of Protect King. Working as the prime minister and foreign minister of the rebels, only Hong Xiuquan had more power than Hong Rengan. Stephen Platt, *Autumn in the Heavenly Kingdom*, 20-24, 53-57.

³ Stephen Platt, *Autumn in the Heavenly Kingdom*, 64-68. Du Wenlan, *Pingding yuefei ji lǚe*, 9: 14. 88

⁴ Du Wenlan, *Pingding yuefei ji lǚe*, 9: 16-18.

According to the accounts of several witnesses, the rebels entered Suzhou city at dawn on June 2, and started killing and looting indifferently. In spite of Li Xiucheng's announcement which allegedly guaranteed safety and order in the city for all remaining residents on June 5, the rebels carried on their notorious forced conscription of men as soldiers and women as wives.⁵ This plunge of hell unleashed by the Taiping insurgents almost ruined the garden city of Suzhou. Before the dawn of the scourge, many Suzhou gentry families had fled to Shanghai as refugees, leaving behind their properties, land, ancestral halls, and tombs to the mercy of the rebels.⁶

Among the gentry refugees in Shanghai, four individuals stood out. Gu Wenbin, Pan Zengwei, Wu Yun, and Ying Baoshi (應寶時 1825-1890) formed the core gentry group of the Shanghai administration under Wu Xu, who was promoted to the Circuit Intendant of Su-Song-Tai (Shanghai daotai). The inclusion of each of the four was far from incidental. For example, Gu Wenbin, a mid-ranking official whose native place was Suzhou, left his office in Hubei to observe mourning duties. For Qing loyalists in Shanghai, Gu Wenbin was an ideal colleague. Not only was Gu from Suzhou, he was also an established official who understood the commercial world of a treaty port (upstream Hankou, across the Yangzi river from Wuchang, became a treaty port in 1858), was skilled in raising *lijin* from salt, and had a success in suppressing the Taiping rebels. Therefore, Gu Wenbin was invited to join the governing body upon arriving in Shanghai in late 1861.⁷

As supervisors and coordinators of ordinary gentry bureau managers, the four gentrymen carried out the daily governance of the last imperial stronghold in Jiangnan.⁸ Their activism

⁵ Wang Demen, *Gengshen xunnan riji*, 1-3; Cheng Jiatang, *Binan ji lǚ*, 41; Liaocun Dunke, *Huku ji lǚ*, 13-18.

⁶ The rebels occupied many gentry gardens as their palaces. See, for example, *Dafu Panshi zhipu* 1993 (hereon *PSZP93*), 35, 37. For general conditions of refugees in Shanghai, see Yu Xingmin, *Shanghai, 1862 nian*, 12-17.

⁷ For Gu Wenbin's role in the governing body of Shanghai, such as foreign liaison in the Committee of Public Safety, see Shengyu Yang, "State Autocracy or Gentry Hegemony? State-Society Relations in Suzhou Province, 1860-1865," 26-34, 37-38.

⁸ *WXD*, 2: 233.

funded by lijin, I argue, initiated three events of utmost importance to the Qing state, that is, the alliance between the Qing state and foreign forces against the Taiping insurgents, the invitation of the Hunan army, and the tribute grain tax reduction. And after returning to Suzhou, these gentry coordinators advocated lijin in the prefectural seat as well as founded the Suzhou gentlemen's club.⁹

As we will see in this and the following chapters, all three of the aforementioned events were successfully launched in Shanghai and implemented throughout southern Jiangsu. To carry them out, the gentry coordinators lobbied and successfully persuaded many stubborn leaders, such as the throne, Chinese military commanders, as well as western diplomats, sometimes by promising monetary compensations via lijin. At the end, upper gentry organized a coalition against the Taiping Rebellion, defeated the rebels, and returned to Suzhou as advocates of lijin.

Hostile Allies: Foreign Intervention in the Civil War

Having suppressed the rebellion of the Small Sword society with the assistance of foreign military intervention, it is not surprising that officials and the gentry elites of Jiangsu were acutely aware of the need to enlist foreign military assistance again even before the fall of the provincial capital into Taiping hands. For that purpose, Governor Xu Youren (徐有壬 1800-1860, jinshi 1829), who was also remembered for his mathematical achievements,¹⁰ first wrote a letter to Wu Xu and Jiangsu Financial Commissioner Xue Huan (薛焕 1815-1880¹¹, juren 1824), who recently served as the deputy representative of China in the negotiation with Britain

⁹ The reason why Ying Baoshi did not participate in the gatherings of Suzhou gentlemen's club was because he continued to work as a bureaucrat and did not spend much time in the Suzhou city. See below.

¹⁰ See, for example, 王鑫义, and 郭世荣. “左潜‘释’《割圆密率捷法》的相关问题探微.” *Zhongguo ke ji shi za zhi* 42.1 (2021): 123-135.

¹¹ *XBZZ*, 13: 5.

and France at Shanghai.¹² Governor Xu then sent out Wu Yun, Wu Xu's long-time friend, to Shanghai with a petition by the Suzhou gentry for the foreign consuls.¹³

Though not related by blood, Wu Yun and Wu Xu both shared the same surname, came from Zhejiang, and entered officialdom by office purchase.¹⁴ After Wu Yun was dismissed from acting Suzhou prefect, he stayed on in Shanghai as the right-hand man of the *daotai*. In addition to the development of personal connections, it is worth noting that the act of petitioning foreign diplomatic personnel is entirely unconventional. Though we do not know its content, the use of gentry petitioning implied that the situation was too desperate for the Governor to follow formal procedures to ask for permissions from the Governor-General, the Imperial Commissioner, and the emperor. In order to abdicate his own responsibility for such an unauthorized interaction with foreigners, Xu Youren had to pretend that it was the gentry, rather than the provincial government, that pled the foreigners in Shanghai to intervene militarily on behalf of the Qing empire.

On May 23, 1860, Wu Xu visited Consul Thomas Taylor Meadows (1815-1868), but he only requested British military aid to defend Shanghai at this first time.¹⁵ After the British consulate issued a special proclamation that declared the inhabitants of Shanghai would be protected by British troops should the insurgents attack the city on May 26,¹⁶ Wu Xu, availing himself of the influence of merchants and Catholic missionaries, then vainly attempted to urge the British to extend the protection to Suzhou.¹⁷ When Wu Xu finally succeeded in persuading

¹² Leung Yuen-sang pictured Wu Xu as Xue Huan's assistant and friend. See Leung Yuen-sang, *The Shanghai Taotai*, 56-61. This dissertation, however, regards their friendship as going downward around 1860. Thereafter, Xue Huan's power was increasingly ceremonial, while Wu Xu, Xue's inferior in rank, was the actual decision maker.

¹³ *ECZZ*, 4: 377; *NPMDLQA*, No. 406012588, appendix 1.

¹⁴ Wu Yun came from Gui'an county, Huzhou Prefecture, but Wu Xu came from Qiantang county, Hangzhou Prefecture. See Preface to *WXD*, 1: 1. The most interesting account of their relationship is on Yu Xingmin, *Shanghai, 1862 nian*, 231-232.

¹⁵ British Parliamentary Papers, *Affairs in China 59-60* (hereon *BPPAIC*), Inclosure 1 in No. 33. Unfortunately, no evidence was known about when the visit was before or after Wu Xu received the letters from Suzhou. Wu Xu's draft dispatch available in *WXD*, 4: 361.

¹⁶ *BPPAIC*, Inclosure 2 in No. 33.

¹⁷ *Ibid*, No. 34: 65-6.

Cousin de Montauban (1796-1878¹⁸), Commander-in-chief of the French forces, to deploy 1,500 men to Suzhou, Frederick Bruce (1814-1867), the British Minister, objected to the French proposal for a joint expedition. The French plan of lending military aid to Suzhou was consequently abandoned.¹⁹

Upon arriving in Shanghai, Imperial Commissioner He Guiqing, Governor-General of Liangjiang, immediately called on Minister Bruce on June 9 to encourage the latter to deploy British forces to suppress the rebels in Jiangsu. The special commission of the Governor-General, accompanied by financial minister Xue Huan, was to negotiate with the British and French on the ratification of the Treaty of Tianjin (1858) and four additional articles in Shanghai.²⁰ Therefore, this interaction with foreign diplomats, unlike the previous attempt by Xu Youren, was technically okay. Mr. Bruce reiterated his objection, as foreign military aid at the moment would contradict the official relations between the two governments, when an agreement with the Court in Beijing over the peace treaty had not yet been reached.²¹ The Governor-General immediately sent in a memorial requesting compliance with British demands, which irritated the Xianfeng emperor. Fearing that failing to reach peace with the foreign powers would drive them into an alliance with the rebels, which would put both the North and South in grave danger, the Governor-General suggested that the emperor should benevolently grant all requests of the foreigners, so that officials in Shanghai could enlist the military assistance of Britain and France to quell the rebels and recapture lost territories.²²

The Xianfeng emperor was, however, deeply suspicious about the integrity of He Guiqing. His vermilion rescript accused the Governor-General of being a habitual liar whose proposal was so outrageous that "discharging He Guiqing from office was not enough to pacify the rage

¹⁸ Dates of birth and death were extracted from <https://www.napoleon.org/en/history-of-the-two-empires/biographies/cousin-de-montauban-charles-guillaume/>.

¹⁹ *BPPAIC*, No. 34: 66.

²⁰ *ECZZ*, 4: 342-3.

²¹ *BPPAIC*, Inclosure in No. 35: 68-70.

²² *ECZZ*, 4: 376-379.

of all subjects under heaven".²³ The rage, however, was more a result of He's deserting his military duty in the face of the Taiping advance, than being a horrible diplomat. When He Guiqing's earlier memorial dated June 5 reached the emperor on June 8, the Xianfeng emperor was so angry about the Governor-General's retreat from Changzhou city to Changshu county after the fall of Danyang that he immediately dismissed He Guiqing from office.²⁴ Xue Huan took over He's imperial commissionership, while Zeng Guofan was promoted as acting Governor-General.²⁵ When Governor Xu Youren reported that He Guiqing's retreating troops injured civilians and looted Changshu, the emperor issued a warrant for He's arrest.²⁶

In the imperial edict addressed to Xue Huan dated June 26, 1860, the Xianfeng emperor elaborated the reasons why he did not share He Guiqing's desperation to enlist foreign military assistance. It was not only unnecessary, reasoned the emperor, since reinforcements from everywhere should be adequate to restore all lost territories in Jiangnan, but also embarrassing, and that could lead to foreign contempt for the throne.²⁷ Yet He Guiqing had candidly memorialized that no reinforcements were available, which the emperor chose to ignore. This shows how badly ill-informed the emperor was about local situations, and how much he valued the face of the throne over the most important locality for the revenue of the state, Shanghai.

The above misunderstanding could in fact be a deliberate misinterpretation by the emperor. After all, Xianfeng's unwillingness to have any contact with foreigners was deep rooted. Whenever the British minister pressed the central court to carry out Qing's treaty responsibility for British subject to enter Guangzhou city, the Xianfeng emperor would delegate the issue to Guangdong Governor, who then resisted the entrance by boycotting trade

²³ *ECZZ*, 4: 376-379. As we have detailed in Chapter 3, the emperor was already disappointed by He in 1859 over the legalization of foreign opium.

²⁴ *Qing dai qiju zhuice* (hereon *QJZ*), noted by volume and page number), XF50: 30387-8.

²⁵ *Ibid*, 30384-5.

²⁶ *Ibid*, 30408-10.

²⁷ *Xianfeng Tongzhi liang chao shang yu dang* (hereon *SYD*, noted by year and then document number, not to be confused with *SYDFHA*), XF10: 864.

with foreigners.²⁸ Unfortunately, the Xianfeng emperor's misunderstanding of situations on the ground was not confined to Suzhou. When Lord Elgin, who was Bruce's brother, and Baron Gros, plenipotentiaries of Britain and France respectively, occupied the Dagou forts and Tianjin city with a powerful army, the emperor wrote that he would still have felt embarrassed if he had to concede because the might of the enemy compelled him to do so.²⁹ Actually, the misunderstanding of the emperor was based on a common literati belief that the Qing was only defeated in the Opium War (1840-1842) because of incompetent and disloyal officials. He therefore promoted hawkish mandarins and dismissed those who resort to treaty concessions.³⁰ With the fall of the Dagou forts, the emperor even proclaimed that he would personally charge all troops and lead them to the front to fight the battle.³¹ Once it became clear that even the best Qing troops under Prince Senggerincin was no rival to the Allied forces, the emperor decided to retreat north of Beijing to Jehol (Chengde), the place where he died when the foreign forces reached Beijing. To preserve the dignity of his empire, the emperor still made the excuse that "the tour shall serve as preparation for his taking the field in person."³² This decision again raised a consorted objection from central officials, and the emperor was forced to abandon the plan,³³ until military disaster made retreating to Chengde inevitable on September 22.³⁴ It was only after receiving consecutive battle reports on how Senggerincin's Mongolian cavaliers had lost bitterly,³⁵ as well as the confession by the Mongol Prince that force was no solution to foreign demands,³⁶ that the emperor finally realized the inevitability of compliance. The emperor then conceded that Prince Gong (恭親王奕訢 1831-1898), his younger half brother

²⁸ Mao Haijian, *Kuming tianzi*, 42-3, 159-170.

²⁹ *ECZZ*, 5: 26-27. For a very detailed account and analysis of the battles, see Stephen Platt, *Autumn in the Heavenly Kingdom*, 96-103.

³⁰ Mao Haijian, *Kuming tianzi*, 39-55.

³¹ *ECZZ*, 5: 37. This proclamation caused a nearly unanimous objection from officials in Beijing. See *SYD*, XF10: 1424.

³² *SYD*, XF10: 1447. The English translation of this vermilion rescript is available in *BPPAIC*, Inclosure 1 in No. 122: 267.

³³ *SYD*, XF10: 1454; 1455; 1456.

³⁴ *QJZ*, XF51: 31031.

³⁵ *ECZZ*, 5: 83-84; 99-100.

³⁶ *Ibid*, 5: 137-138.

whose mother nurtured Xianfeng when the future emperor lost his biological mother in minority,³⁷ should do whatever needed to restore peaceful relations.³⁸ Hence, treaties were signed by Prince Gong on behalf of the Xianfeng emperor on October 24 and 25, 1860 with Britain and France respectively in Beijing.³⁹

After the normalization of diplomatic relations with Britain and France, considerations of foreign military assistance in Jiangnan were brought back to life by a Russian proposal. General Ignatiev (1832-1908) proposed to assist the suppression of the Taiping rebels by sending a naval force of three or four hundred soldiers. France made an offer to suppress the rebels as well.⁴⁰ On November 23, the Xianfeng emperor secretly forwarded these foreign proposals to Governor-General Zeng Guofan, Jiangsu Governor Xue Huan (promoted after the death of Xu Youren), Director-general of Grain Transport Yuan Jiasan (袁甲三 1806-1863, jinshi 1835),⁴¹ and Zhejiang Governor Wang Youling (王有齡 1810-1862), for their discussion on the feasibility of foreign military assistance.⁴²

Yuan Jiasan's memorial first reached the emperor. He reasoned that a foreign navy of three or four hundred men would hardly make a decisive effect on the front, where the dynasty already had a powerful navy. The cost of supporting those greedy foreigners did not justify the minimal benefit they could bring.⁴³ Xue Huan and Wang Youling, both of whom worked with He Guiqing in Jiangsu, on the contrary, supported foreign military assistance. Xue argued that though expenses for foreign soldiers would inevitably be huge, the province had already spent tens of millions in vain for the suppression of the rebels. If foreign troops were effective in

³⁷ Mao Haijian, *Kuming tianzi*, 13. Yixin (奕訢 Prince Gong) was the major competitor for the throne, but Yizhu (奕訢 Xianfeng) eventually won this competition to be the heir apparent. For detailed stories on their competition, see *Ibid*, 25-28.

³⁸ *ECZZ*, 5: 144.

³⁹ *Ibid*, 5: 198-201. The documents affiliated to the treaties, including appointments of plenipotentiaries, as well as new articles in Chinese, are included in the same memorial handed in by Prince Gong, reporting on the signing of the treaty. See *Ibid*, 5: 201-212. For the English versions, see *BPPAIC*, No. 104, 105, and 107.

⁴⁰ *Ibid*, 5: 291. It should be noted that the proposal also include an offer for any ships carrying tribute grain to fly Russian and American flags for protection.

⁴¹ Yuan Jiasan was Yuan Shikai's (袁世凱 1859-1916) grandfather.

⁴² *ECZZ*, 5: 291.

⁴³ *Ibid*, 5: 314-316.

defeating the rebels in a timely way, the province could actually save a fortune. In order to constrain their greed, Xue proposed that Prince Gong should negotiate with Russia and France to reach an agreement on the issues of cost and the spoils of war immediately.⁴⁴ Upon receiving Xue Huan's memorial, Yuan Jiasan secretly submitted a second one, in which he rebutted Xue's proposal. Yuan questioned Xue's optimism about the effectiveness of the foreign navy as unfounded. What was worse, if the foreigners succeeded in defeating the rebels in Nanjing, Yuan argued, was it more likely that they would occupy the city and the spoils themselves, or kindly return them to the Qing? Since paying wages on time had long been a problem for the Qing troops, either delays in paying foreigners or paying foreigners but not the Qing troops would be disastrous for the morale of the soldiers.⁴⁵ Zeng Guofan did not object to foreign assistance in principle, but argued that it should not happen at the moment. He shared Yuan Jiasan's analysis that the weakness of the Qing troops was not on water, but on land. Thus he proposed that the emperor should praise the foreigners for their loyalty, but postpone the assistance until the army gained a clear advantage on land.⁴⁶

The Xianfeng emperor was most satisfied with the second memorial by Yuan Jiasan. He then forwarded all memorials to Prince Gong for his consideration.⁴⁷ After reading all proposals, Prince Gong admitted that he shared Yuan Jiasan's concerns, in particular, the possibility that foreign powers would occupy a major city of the Qing empire for their own, based on an earlier conversation he had with Thomas Wade (1818-1895), assistant of Elgin in the last British invasion. The best way to lure foreigners to the Qing side, Prince Gong argued, would be to buy guns and ships, or hire mechanics to teach Chinese how to make these weapons. Therefore, in spite of the sufferings of the subjects in Suzhou, and the lack of imperial

⁴⁴ Ibid, 5: 319-322. Wang Youling's memorial merely said the any reinforcement should be helpful. He also proposed that Senggerrincin's troops would be the best answer to the Taiping rebels in the Southeast. See *ECZZ*, 5: 332-333.

⁴⁵ *ECZZ*, 5: 348-350.

⁴⁶ Ibid, 5: 330-332.

⁴⁷ Ibid, 5: 350.

reinforcement, Prince Gong concluded that the Qing court could not accept the “will of the stupid people” in Jiangsu and risk losing Jiangnan into foreign hands.⁴⁸

In response to all provincial memorials and Prince Gong's comments, the emperor, like the late Jiangsu Governor Xu Youren, decided that the official stance of Beijing would be against foreign military assistance. But should Chinese and foreign merchants could reach an agreement on their own, the court thought it could be beneficial and ordered Xue Huan to try it out. The stances of the officials above were clearly demarcated by the issue whether they were personally responsible for the protection of the territory. For Xue Huan and Wang Youling, losing control of Shanghai and Hangzhou meant losing their life, as in the case of Xu Youren, since not falling with the city would be a serious crime that would threaten the lives of their family members, while dying in battle was deemed as an honor and would be rewarded and remembered by the state. And while Xue Huan survived thanks to foreign intervention, Wang Youling indeed died during the fall of Hangzhou. For Yuan Jiasan, Zeng Guofan, and Prince Gong, free from the immediately burden of life and death, they could analyze the long term cost and short term benefit of foreign military assistance. The conclusion of the emperor was an attempt to uphold *zhongyong* (中庸), or the standard of the golden mean. On the one hand, he wanted to withhold Shanghai and to recapture Suzhou. On the other hand, the emperor was unable to face the dilemma that a foreign power should occupy a major Chinese city like Suzhou or Nanjing. But by delegating the initiative to Chinese and foreign community in Shanghai, whose power was much weaker, the Qing and British government would eventually need to bail them out when the weakness was revealed on the battlefield.

Therefore, without the candid permission from the emperor as requested by Frederick

⁴⁸ ECZZ, 5: 350-335. The vermillion rescript of the emperor on Prince Gong's memorial was “*lingyou zhi*” (另有旨), meaning a specific decree will be released to address the matter of foreign military assistance. However, I did not find the decree in SYD or QJZ. Traces of it could be found in Xue Huan's memorial. The date of the secret decree was January 24, 1861. The official stance of Beijing was against foreign assistance. But if Chinese and foreign merchants could reach an agreement, the court thought it could be beneficial and ordered Xue Huan to try out. See NPMDLQA, No. 406014953.

Bruce, the idea of loaning foreign troops⁴⁹ for the recapture of Jiangnan had to be restricted to a kind of voluntary act to the city of Shanghai. Wu Xu and his Zhejiang silk merchant confidant, Yang Fang, however, tried to work around the emperor's decree by employing an American filibuster⁵⁰ called Frederick Townsend Ward and turned him from an American citizen to a Qing subject.⁵¹ Yang even married his daughter to Ward to ensure his loyalty.⁵² At the beginning, Ward recruited and trained several hundred foreign mercenaries, most of whom were deserters or wounded soldiers of foreign forces stationed in Shanghai.⁵³ Later on Ward stopped this practice and started training thousands of Chinese troops with European weapons and tactics.⁵⁴ This army impressed the gentry literati so much that they claimed that if there were several Wards, the safety of Shanghai would be guaranteed.⁵⁵ This new force also had a new name --- in replacement of "Foreign Arms Corps", Governor Xue Huan named it "Ever-Victorious Army".⁵⁶ The hostile relationship Ward had with the British and French consuls, by early 1862, turned into a cooperative one against the Taiping rebels under Li Xiucheng, when the latter were approaching Shanghai from Suzhou --- ancestral home of the gentry refugees in Shanghai --- which the rebels turned into their stronghold.⁵⁷ Though the combined efforts by Ward in coordination with foreign consulate forces had only limited success in holding territories from the rebels (see next chapter), at the very least they prevented the insurgents from conquering the city of Shanghai.⁵⁸

⁴⁹ British Parliamentary Papers used the word "loaning", which I think refers to the temporary nature and the lack of commandership relations, unlike a mercenary column, to the Qing government.

⁵⁰ A kind of mercenary that would establish a state in the place of the original employer.

⁵¹ Stephen Platt, *Autumn in the Heavenly Kingdom*, 188. The hiring of mercenary as well as the lack of rigid nationality awareness, as evidenced in global history, was a not uncommon of all mercenaries across different states. See, for example, Eric Spall, "Foreigners in the Highest Trust: American Perceptions of European Mercenary Officers in the Continental Army," *Early American Studies* 12, no. 2 (2014): 338–65.

⁵² *Ibid.*, 268–9. It should be noted that the marriage agreement was not announced until Ward was arrested by the British for his breach of neutrality. Then Wu Xu and Yang Fang forged Ward's Chinese nationality and announced the marriage as an evidence for Ward's being a Qing subject. Both the nationality and marriage materialized after Ward's release.

⁵³ *Ibid.*, 75–78.

⁵⁴ *WXD*, 2: 152–153. The initial number of soldiers was 800. Here again, Wu Xu was only notifying Xue Huan about this practice, rather than asking for his permission.

⁵⁵ *Ibid.*, 2: 250.

⁵⁶ Stephen Platt, *Autumn in the Heavenly Kingdom*, 265–268.

⁵⁷ *Ibid.*, 265–270. BPPRIC, Inclosure 7 in No. 47.

⁵⁸ Stephen Platt, *Autumn in the Heavenly Kingdom*, 285–286, 291.

The officials and gentry literati in Shanghai were left on their own! At one time or another, their cries for help went unheeded. In order to cope with the threat of the Taiping rebels, who were occasionally within one day's walking distance (30 miles) from Shanghai, the officials and gentry literati at first hired a foreign mercenary force led by Ward, before equipping and training Chinese braves with modern weapons. The effectiveness of this new Chinese army was widely acknowledged by the gentry literati and foreign military commanders stationed in China. In the following section, I focus on how foreign military assistance, as a way of intervention in the civil war, finally materialized because of the fast-growing threat of the Taiping rebellion. The assistance then evolved into a system of mutual defense when the Qing government and foreign forces coordinated military operations against their common enemy, the Taiping insurgents.

Change of Course in the Tongzhi Reign

The issue of the lack of explicit imperial approval of formal foreign military assistance, however, partly disappeared when the Xianfeng emperor passed away at 30 *sui* in the Jehol summer retreat on August 22, 1861.⁵⁹ After a short period of transition, mother of the five-year-old child emperor Tongzhi (同治 1856-1875), the two empresses dowager Ci'an (慈安 1837-1881) and Cixi (慈禧 1835-1908), together with officials who stayed on at Beijing, including Prince Gong, when the Allied British and French forces surrounded the imperial capital, consolidated their power at the expense of Zaiyuan (載垣 ?-1861), Sushun (肅順 1815-1861) and other Manchu regents appointed by the Xianfeng emperor on his deathbed.⁶⁰ From their denunciation of the Zaiyuan clique, who were accused of triggering the war between the

⁵⁹ QJZ, XF55: 33247-54.

⁶⁰ Details of this coup d'état can be found in Mary Wright, *The Last Stand*, 16-18; Stephen Platt, *Autumn in the Heavenly Kingdom*, 224-227.

Qing and Britain, as well as France, the throne made it apparent that the new court would maintain friendly relations with the foreign powers.⁶¹ Since the Tongzhi Emperor was in his minority, the two empresses dowager, advised by Prince Gong and central ministers, issued imperial decrees on his behalf. The name of the reign, Tongzhi, or collective governance, was perhaps the best summery of the time.⁶²

Sensing an opportunity in changing the attitude toward foreign military assistance from the new court in Beijing, the upper gentry in Shanghai coordinated their largest campaign to request the approval from the throne for foreign military assistance. The situation then was critical. Hangzhou and Ningbo had both fallen into Li Xiucheng's control at the very end of 1861. Shanghai thus remained the only place in Jiangnan still loyal to the Qing state.⁶³ As a warning to both the foreign community and imperial loyalists, Loyal King Li Xiucheng had already proclaimed that his army was marching toward Shanghai before the fall of Hangzhou.⁶⁴ A consensus of emergency was clearly shared by all gentry refugees in Shanghai, who assembled to discuss how to cope with the imminent attack.

At this critical juncture, Feng Guifen, the statecraft thinker and Confucian ideologue, noted that Pan Zengwei, son of Grand Councilor Pan Shi'en, stood up from his desperate gentry fellows, and brought the issue of foreign assistance to their assembly. Pan learned from his colleague Ying Baoshi that Harry Parkes (1828-1885), consul-level interpreter of Lord Elgin in the expedition, had hinted at the willingness of foreigners to help suppress the approaching insurgents.⁶⁵ When other gentry members raised such problems that seeking foreign assistance would have residual effects, cost endless amounts, and harm one's own reputation as a loyal

⁶¹ QJZ, XF56: 33763-8.

⁶² Luke Kwong, *A Mosaic of the Hundred Days*, 20-25.

⁶³ Du Wenlan, *Pingding yuefei ji lüe*, 12: 17-18. For a detailed report on the fall of Ningbo, see Parkes' memorandum in British Parliamentary Paper, *Rebellion in China*, Inclosure 3 in No. 34.

⁶⁴ Luo Ergang, *Taiping tianguo wenxuan*, 105-107.

⁶⁵ Although I could not find evidence for such willingness or acts expressed by Harry Parkes, who returned to Britain in January 1862, in the British parliamentary papers or *Sir Harry Parkes in China* by Stanley Lane-Poole. Fortunately, in the Wu Xu archives, Wu Yun reported to Wu Xu about such willingness many times. See, for example, WXD, 2: 165. The Cambridge University has a special collection of Parkes' letters, which I wish to read in future.

minister, Pan Zengwei dismissed all their concerns. He referred to a historical precedence in the Tang dynasty when the central government requested for military assistance from a Uighur Khaganate Huihe (回紇) and consequently succeeded in crushing the An Lushan Rebellion. This assistance, argued Pan, was highly appreciated and had never been considered harmful either to its proponents or the Tang state. Pan Zengwei also explained that since 1860, foreigners were already involved in the defense of Shanghai, but there were no residual effects. The final issue of cost, Pan claimed, could be easily solved by reaching an agreement on wages with foreign consuls before the employment of troops. The gentry community was still reluctant to support Pan's idea. But they did not reject it either. Most of them, as Feng Guifen observed, just wanted to be free riders to the benefits of such a foreign military assistance, but did not want to take the responsibility should any damage occur.⁶⁶

In this moment of general hesitation, Pan Zengwei approached Feng Guifen, who was a close family friend. Feng reassured Pan that because local forces could not hold the walled city against the Taiping rebels, foreign military assistance was an urgent need. If Shanghai were lost, Feng reasoned, there would be no base for any Qing forces in Jiangnan, and all hopes of their gentry dream to restore the ancestral home in Suzhou would be lost. Pan Zengwei then asked Wu Yun and Gu Wenbin, two of his intimate colleagues and friends, about their opinion. Both concurred with the necessity of foreign military assistance in defending Shanghai and recapturing Suzhou. When Wu Yun brought two joint petitions of Jiangnan gentry to Governor Xue Huan for his consideration in December 1861, remembering the secret decree of the late Xianfeng emperor, but also as a means to dodge his personal risk should anything bad happen later, Xue explicitly spelled that gentry literati, rather than officials, should lead the negotiation with foreigners.⁶⁷ Still, foreign consulate personnel was not quite what the emperor meant by

⁶⁶ Feng Guifen, *XZTG*, 4: 19. Unfortunately, the exact date of the conference is unknown. But based on the two joint petitions, the conference should be assembled in November or December.

⁶⁷ Feng Guifen, *XZTG*, 4: 19. The petitions, one arguing for the need, the other for the terms, are available in *WXD*, 2: 170-172.

Chinese and foreign merchants. Again, provincial officials and gentry literati in Suzhou Province were trying to push for a great-leap-forward in Qing's foreign relations.

On December 16, 1861, Gu Wenbin and Pan Zengwei visited Wu Yun, expressing their wariness that gentry literati should not be responsible to chair negotiations with foreigners over such a critical issue. Even if they reached an agreement with foreign consuls, the gentry still needed the cooperation of the officials, especially for the military and fiscal resources under their control. Wu Yun, right-hand man of the *daotai*, reaffirmed Gu and Pan that the Governor would step in once preliminary understandings were reached between gentry and foreigners.⁶⁸ Therefore, the four gentry coordinators had an interview with Harry Parkes, and the British diplomat agreed to dispatch their forces immediately if the gentry literati could persuade Governor Xue Huan to memorialize the assistance to the throne. This was the same condition given to He Guiqing two year ago. Xue Huan, however, still remembered the rejections that similar proposals had drawn previously. In order to draw more gentry support, so that his own responsibility could be minimized, Governor Xue asked Pan Zengwei to collect more signatures from the most influential former officials then taking refuge in Shanghai.⁶⁹

The highest ranking former official in Shanghai was Wen Baoshen (溫葆深 ?-1883, Jinshi 1822), who had served as Director of the Imperial Clan Court (Zong ren fu cheng 宗人府丞) in Beijing. Pan Zuyin, Pan Zengwei's nephew, was then serving the same position. By acknowledging that his predecessor had done everything correctly, Pan Zuyin and Wen Baoshen were bonded by the etiquette of officialdom. Wen had also been teaching Feng Guifen's son, which furthered the social-cultural relations he had with the Pan family. Therefore, Wen immediately agreed to sign the petition to reaffirm the social bond. More difficult was having the signature of censor Yin Zhaoyung (殷兆鏞 1806-1883, jinshi 1840),

⁶⁸ WXD, 2: 166.

⁶⁹ Feng Guifen, XZTG, 4: 20.

who was from a rival Suzhou gentry group that had accused the Pans of exam scandals in Beijing, causing Pan Zutong (潘祖同 1829-1902, heritage jinshi 1854), another grandson of Pan Shi'en, and Feng Guifen their offices.⁷⁰ To make matters worse, Yin Zhaoyung had listed his name in the memorial that required the immediate execution of Harry Parkes in 1860, which showed how deep his hatred was against foreign imperialists and how difficult it would be to persuade him into signing a petition for foreign intervention. Pan Zengwei and Feng Guifen reasoned that at this critical juncture, all personal hatred and past scores had to give way to prudent judgment on whether it was necessary to call for foreign assistance. Eventually, Yin gave in to the reasoning of the two and agreed to join this inter-factional petition of Suzhou gentry.

In the meantime, on January 4, 1862, Wu Yun visited Harry Parkes again, when the latter was anxious to know whether the memorial agreed upon had materialized. Parkes even suggested that British vessels could be used to deliver the memorial.⁷¹ In total, more than ten influential gentry refugees in Shanghai agreed to list their names. And the lineage head of the Pans, Pan Zunqi (潘遵祁 1808-1892, jinshi 1845), even personally visited Governor Xue to voice support from the Pans for the motion.⁷² Finally on January 10, having exhausted all excuses, Xue Huan sent in the requested memorial, which is partly translated below. To ensure imperial approval this time, the Pans did not take the goodwill of the court for granted. As the new Director of the Imperial Clan Court, therefore a participant of the palace coup against the Sushun clique, Pan Zuyin personally sentenced the Manchu regent to death. This act by the young Pan swore loyalty of the lineage to the new court of the two Empresses Dowager and Prince Gong. Pan Zengwei even personally went to Tianjin and Beijing to visit Prince Gong for a favorable mention to the throne.⁷³ When Guiliang, father-in-law of Prince Gong, was the

⁷⁰ Polachek, *Gentry Hegemony*, 235.

⁷¹ WXD, 2: 181.

⁷² Feng Guifen, *XZTG*, 4: 20.

⁷³ WXD, 2: 299.

imperial commissioner to negotiate treaty revisions at Tianjin and then to investigate tariff at Shanghai in 1858, he brought Pan Wei with him.⁷⁴ Pan Wei, Zengwei's nephew, was the gynecologist who cured both daughters of Guiliang, including Prince Gong's wife in 1854-1855.⁷⁵ Therefore this visit of Pan Zengwei to persuade Prince Gong to support foreign military assistance, predictably, was successful thanks to old and new patronage networks nurtured by the Pans for decades. As a result, Suzhou gentry refugees in Shanghai secured the approval from the throne for formal foreign military assistance and drew the central court into a grand four party coalition consisting of Suzhou gentry, provincial officials, central court and foreign governments against the Taiping rebels.⁷⁶ Prince Gong even ordered Zeng Guofan, the reluctant senior official who had objected to foreign forces being used to attack the rebels anywhere but in the vicinity of Shanghai, to concede.⁷⁷

The gentry's petition states that the rebels will attack Shanghai immediately after they conquer Hangzhou. This calls for urgent defensive preparation. For that matter, they have been in contact with the British diplomat Harry Parkes. When the gentry invited Parkes to dispatch British troops in coordination with Qing forces to defend Shanghai and to recapture Ningbo, Jiangning, Suzhou and other places, Parkes, fully aware of what is right and wrong, expressed his hatred against the rampant rebels. But he said that since this was an especially critical issue for the Qing, the assistance must be presented to the emperor faithfully. Parkes would also inform Ambassador Bruce in Beijing so as to hasten the speed of negotiations there...

Your servant (Xue Huan) has enquired the generals about the number of troops stationed near Shanghai. Since there are thirty key spots to defend, the number of forces in each spot is inevitably thin, which makes them vulnerable when the hundreds of thousands of rebels focus their attack at any specific spot. Therefore, the gentry request of loaning foreign forces was indeed an action of last resort.⁷⁸

Perhaps intentionally, Xue Huan did not expose his preference in 1861 for foreign

⁷⁴ Pan Wei, *Weiyuan zi ding nian pu*, 6a-b (407-408).

⁷⁵ Ibid, 5a-5b (405-406). Unfortunately, the source never discussed how Pan Wei became a medical specialist, or how did he learn those skills.

⁷⁶ Li Hongzhang, *Li Hongzhang quanji*, 29: 77.

⁷⁷ Zeng Guofan, *Zeng Guofan quanji, shuxin*, 3157: 2683.

⁷⁸ *NPMDLQA*, No. 406014953.

military assistance in the above memorial. From Xue's narratives, it was clear that the provincial government was not involved in any form of negotiations with the foreigners. The proposal for foreign military intervention and negotiations with Harry Parkes were entirely conducted by the gentry on their own. The scope of the proposed assistance would cover a territory from Shanghai to Nanjing, including Suzhou. To demonstrate that the foreigners would not pose a threat to the Qing state, Xue Huan presented the British demand of an explicit imperial acceptance as a submissive act by a foreign power out of respect to the throne. The foreigners were fully aware of right and wrong, which made it unlikely that they would grasp any cities as their own. And since they shared the hatred against the rebels who disturbed commerce, the assistance they offered, implied by Xue Huan, should be genuine. Because of the sincerity of the gentry and foreigners, as well as the needs of city defense, Governor Xue Huan forwarded the petition of the gentry (to him) and their agreement with foreigners for a favorable consideration of the central court.

Two days after the memorial, on January 12, 1862, British and French consuls in Shanghai held a meeting with Wu Xu, the *daotai*. The meeting developed into an assembly for the purpose of coordinating defensive measures. The first agreement they reached was on the preliminary actions for the *daotai* to carry out in order to facilitate the deployment of forces. These included building roads, clearing waterways for gunboats, and establishing an office for the communication of such matters at Yangjingbin within the British concession.⁷⁹ This office, which housed both Chinese and foreign secretaries, had about a dozen names, but it was best known as the Huifangju (會防局, lit. Bureau of Joint Defense), or the Committee of Public Safety.⁸⁰ It should be noted that the English name and the Chinese name of this organization each conveyed a different understanding of state-society relations. The character *ju*, or bureau,

⁷⁹ The Chinese version of the agreement is available in *WXD*, 2: 203. For the English version, see *Papers Relating to the Rebellion in China and Trade in the Yang-Tze-Kiang River* (hereon *BPPRIC*), Inclosure 4 in No. 41: 116-118.

⁸⁰ Yu Xingmin, *Shanghai, 1862 nian*, 76. On the appointment of foreign secretaries into the bureau, see *WXD*, 2: 239.

refers to an organization that provides public services such as welfare provisions and tax collection. The head of a bureau must be a government appointee, often a gentry manager, whose position revealed the unequal nature between state and elites in the Chinese notion. A committee, however, was often a voluntary, self-governing body that is presuming a form of civic governance, involving prominent citizens for their own safety, i.e., that of a civil society concerned with public interest.

Predictably, Pan Zengwei, Gu Wenbin, Wu Yun, and Ying Baoshi chaired the Qing side of this committee. The final agreement on how to defend the city was concluded on February 13, when the rebels reached the vicinity of Shanghai. Together Britain and France agreed to deploy 1550 soldiers, with an unspecified number of troops from the *daotai* aiding the foreigners in the defense of the city. While the Ever Victorious Army commanded by Ward was usually stationed at Songjiang, Xue Huan and Wu Xu still deployed more than 10 thousand Cantonese braves and Taiping defectors in Shanghai. British and French naval forces would guard Wusong, the entrance to the Huangpu River into the Yangzi, through which supplies could be shipped in.⁸¹ This joint defensive measures later proved impossible to breach for the Taiping rebels.

Clearly, the Taiping insurgents were also aware that if they could cut Shanghai from the supply route via river, they would raise a serious problem for the Chinese and foreign residents in the city and starve them into surrender.⁸² This seemed exactly what the rebels planned to do, observed Consul Medhurst (1822-1885), when they occupied most of the towns connected to the network of supplies.⁸³ As a result, commodity prices in Shanghai, especially that of rice and fuel, rose dramatically.

⁸¹ *BPPRIC*, Inclosure 3 in No. 47: 149.

⁸² *Ibid*, Inclosure 2 in No. 44: 141.

⁸³ *Ibid*, Inclosure 8 in No. 47: 153.

				Prices ruling before approach.	Prices ruling now.
Rice	..	..	cash per picul	4,000	6,000
Flour	..	..	" "	2,400	4,400
Fire-wood	..	..	" "	450	1,000
Straw	..	..	" "	240	600
Cotton stalks	..	..	" "	320	800
Reeds	..	..	" "	350	800
Tea from Keang-se	..	..	per catty	160	260

Source: *BPPRIC*, 153.

Figure 4.1 Cash Prices for Chief Necessaries before and after the Taiping Approach

In order to respond to this Taiping strategy, the defenders of Shanghai decided to go on the offensive. Vice-Admiral James Hope, Commander-in-chief of the British Navy in the Qing empire, recommended a line of defense commencing at Jiading on the Yangzi above Wusong, through Qingpu to Songjiang on the Wusong River, and from there across a walled town opposite on the Yangzi. This would be the ring of protection (see Map 4.1).⁸⁴ Based on this plan, on April 22, 1862, British and French commanders agreed on a list of towns that were deemed necessary for the defense and supply of Shanghai.⁸⁵ However, as Bruce explained, once the foreign forces captured a town under Taiping occupation with their artillery, especially those on gunships, they expected the Qing troops to garrison those gains.⁸⁶ For that the foreigners placed faith in Ward, the American colonel employed by the Shanghai *daotai*.⁸⁷ Ward had even personally assured James Hope that the Qing garrisons, of which his troops would serve as a flying column (speedy reinforcement), should be adequate to hold against the return of the rebels.⁸⁸

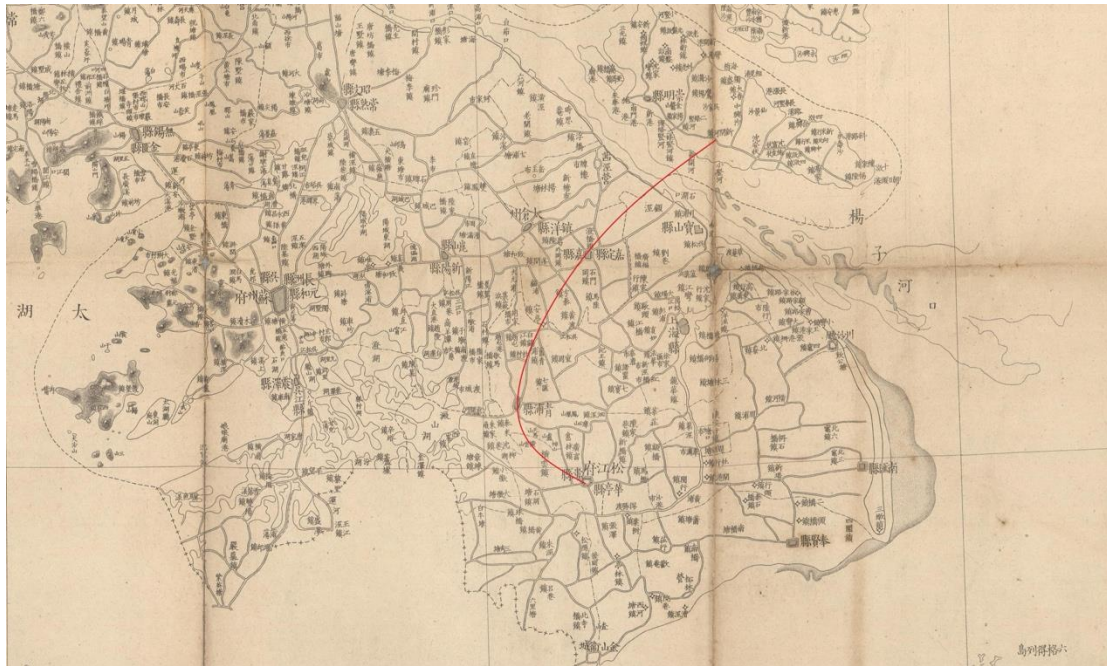
⁸⁴ *Further Papers relating to the Rebellion in China* (hereon *BPPFB2*), Inclosure 1 in No. 6: 10. Hope was not clear on which town he meant on the opposite of the Yangzi. But from the map he drew, it should be Xin kai he (新開河) on the Chongming Island (崇明島). Sometimes the town was written wrongly as Xin jian he (新聞河).

⁸⁵ *Ibid*, Inclosure 2 in No. 21: 27.

⁸⁶ *BPPFB2*, Inclosure 2 in No. 6: 11.

⁸⁷ *Ibid*, No. 6: 8.

⁸⁸ *Ibid*, Inclosure 1 in No. 6: 10.



Source: 01 Japan. Rikugun 陸軍. Sanbō Honbu 參謀本部. Shinkoku Kōso-shō zenzu 清國江蘇省全圖, Nihon Sanbō Honbu 日本參謀本部. 03 Kōso-shō zenzu 江蘇省全圖. 1890-1899. Retrieved from <https://maps.princeton.edu/catalog/82dbde92-216c-42c9-a034-86ac614fb398>

Map 4.1 The Ring of Defense at Shanghai in 1862

These preemptive strikes, despite their initial success in recovering towns from the rebels, had the adverse effect of eventually drawing a large Taiping army in retaliation, which the Qing forces failed to hold against. This forced the coalition forces of foreign and Qing troops to retreat to Shanghai by the end of May.⁸⁹ The British and French commanders then on June 14, 1862, decided to reduce its initial list of necessary towns for defense to Wusong only.⁹⁰ In order to urgently strengthen the Qing forces, James Hope even proposed that the court in Beijing should authorize Britain to raise and train a total of 6,000 Chinese troops for the defense of Shanghai.⁹¹ This was a large step forward from the ongoing training of 1,000 musketeers and 150 artillerymen in Shanghai provided by the British.⁹²

However, the pressure imposed by the rebels soon receded, because a large portion of the

⁸⁹ BPPFB2, Inclosure 1 in No. 33: 52-54.

⁹⁰ *Further Papers relating to the Rebellion in China 1863* (hereon BPPFB3), Inclosure 2 in No. 14: 25.

⁹¹ BPPFB2, Inclosure 2 in No. 31: 41-42.

⁹² WXD, 2: 216, 264, 274-5.

Taiping troops in the vicinity of Shanghai had returned to Suzhou, with a mission to check the threat of the Hunan army in Nanjing and Hangzhou.⁹³ For this, defenders of Shanghai had Zeng Guofan to thank for the siege his brother Zeng Guoquan laid to Nanjing, capital of the Taiping rebels. The three kinds of joint defense, that is, infrastructural defensive works in Shanghai, coordinated operations in the vicinity, and foreign military training, were all carried on by another scholar-general from Anqing, Li Hongzhang, who led the Hunan army downstream and eventually succeeded in recovering Suzhou.

Dawn of a New Age: Inviting Li Hongzhang and the Hunan Army

Around the same time when Qing loyalists in Shanghai were unable to hold on to recaptured towns due to a lack of reinforcement, a new army under Li Hongzhang's command set off from Anqing, the base of Governor-General Zeng Guofan. Li Hongzhang, who was Zeng's student when Li was preparing for the civil service exam, became Zeng's protégé when Li joined his teacher's Hunan army. The first attempt that requested Zeng Guofan to reinforce Shanghai, however, was over a year ago. In the same memorial in which Governor Xue Huan reported that government forces succeeded in driving off the first attempt by the Taiping rebels to invade Shanghai after fighting for seven days and nights in August 1860, Xue Huan pleaded the Xianfeng emperor to order Zeng Guofan to send an army led by a capable general to reinforce Jiangsu.⁹⁴ However, facing a foreign military threat in the North, the emperor did not comment on Xue's memorial. Instead, the Xianfeng emperor also wanted such a reinforcement from Zeng Guofan for the safety of the central court.⁹⁵ However, Zeng Guofan was not interested in splitting his forces anyhow, for his sole focus was on the siege of Anqing, which

⁹³ BPPFB3, Inclosure 1 in No. 13: 21-22.

⁹⁴ NPMDLQA, 406012716, appendix D.

⁹⁵ ECZZ, 5: 127-128.

finally fell for the Hunan army on September 5, 1861.⁹⁶

With Anqing taken, Zeng Guofan, at least in theory, could start looking for his next stop on the path toward glory. According to Du Wenlan's narration, in late 1862, Gu Wenbin, one of the four gentry coordinators, came back to Shanghai from Hubei. Informed of Zeng Guofan's recent victory at Anqing, Gu launched the campaign among Suzhou gentry to appeal to Zheng concerns so that they could convince the governor-general to reinforce Shanghai. Serving as the chair of the Chinese side in the Committee of Public Safety to coordinate with the foreign powers regarding the defense of Shanghai, Gu Wenbin proposed to hire foreign steamers to facilitate the transportation of Li Hongzhang's troops. Gu Wenbin's idea turned out to be so popular among the desperate officials and Jiangnan gentry refugees in Shanghai that Wu Xu, the daotai and financial commissioner supervising the collection of tariff as well as merchant tax at the Yangzi river tollhouse, agreed to pay for the expenses for the army, while Xue Huan, the governor, fully supported it.⁹⁷ As the highest-level civilian and military official in Jiangsu, Jiangxi and Anhui, Zeng Guofan had the responsibility to defend Shanghai and recapture Suzhou, though in practice he usually prioritize other matters. If the Shanghai community failed to persuade Zeng now, chances were that the treaty port would be lost before the arrival of a single soldier from Anqing. Therefore, several delegations from Shanghai, some carrying transmitted revenue (*xiexiang* 協餉) collected from *lijin* as well as gentry donations for the Hunan army, set off for Anqing on the mission to get Governor-General Zeng Guofan on board.⁹⁸

Among them was Qian Dingming (錢鼎銘 1824-1875, *juren* 1846), who was dispatched by Pang Zhonglu (龐鍾璐 1822-1876, *jinshi* 1847), former grand secretary serving then as the commissioner of militia affairs in Jiangnan (Jiangnan du ban tuan lian dachen 江南督辦團練

⁹⁶ Stephen Platt, *Autumn in the Heavenly Kingdom*, 137-139, 190-200, 203-215.

⁹⁷ Du Wenlan, *Pingding yuefei ji lüe*, 12:16. Xue Huan's support of the invitation turned soured later. See below for details.

⁹⁸ Zeng Guofan, *Zeng Guofan quanji, riji*, entry on the XF11-11-4: 670, 11-15: 674.

大臣). On November 18, 1861, Qian Dingming arrived at Zeng Guofan's headquarters in Anqing. He came with a joint petition signed by Pang Zhonglu, Yin Zhaoyong, Pan Zengwei, Gu Wenbin, and others. The present could not be a more opportune moment, argued the petition written by Feng Guifen, for Zeng Guofan's army to come to the rescue of Jiangsu. Qing loyalists had temporarily gathered an extraordinary force and recaptured several towns, but they needed the leadership of Zeng to consolidate these gains.⁹⁹ Additionally, Qian Dingming, the messenger, made a contribution to persuade Zeng with sincerity expressed through watering tears.¹⁰⁰ Qian's role in the mission was so important and widely appreciated among fellow gentrymen that his descendants inscribed their grandfather's contributions to the successful invitation of the Hunan army onto a stone stele preserved in their ancestral hall.¹⁰¹ Moved by Qian's sincerity, the governor-general promised to send an army to Shanghai in the early Spring of 1862.¹⁰²

Beyond his duty as the governor-general and the sincerity of Qian Dingming, Zeng Guofan's actual interest was to control the revenue of Shanghai for his fellow Hunanese soldiers. As early as in 1856, Zeng had memorialized to levy lijin in Shanghai to support his military campaigns (Chapter 3). This was why Wu Xu, Pang Zhonglu and Pan Zengwei had remitted lijin and gentry donations for Zeng Guofan. In his reply to the joint petition on January 7, 1862, Zeng thanked Pan and Pang for readying 10,000 taels from Shanghai.¹⁰³ After sending troops to protect Anqing and its surroundings, Zeng explained, the Hunan army did not have additional forces to reinforce Jiangsu province at the very moment. But Zeng had ordered his brother, Zeng Guoquan (曾國荃 1824-1890), the general who carried out the siege of Anqing,

⁹⁹ Zeng Guofan, *Zeng Guofan quanji, riji*, entry on the XF11-11-15: 674.

¹⁰⁰ Ibid, entry on the 11-19: 675, 11-21: 676.

¹⁰¹ Zhang Hao, "Qian nongbu qingshi benmo," 96-7.

¹⁰² Zeng Guofan, *Zeng Guofan quanji, riji*, entry on the 11-22: 677.

¹⁰³ Zeng Guofan, *Zeng Guofan quanji, shuxin*, 2853: 2358. The monthly wage of an ordinary soldier in Zeng Guofan's army is 30 taels. So, 10,000 taels was only enough to pay the wage for 333 soldiers. But the gentry donation meant more in real terms considering the habitual delays in paying wage.

to return to Hunan and raise a new army. These new recruits could replace veterans for defensive duties, so that the latter could proceed down the Yangzi River to reinforce Jiangsu. If Zeng Guoquan and the new army were delayed by the monsoon and/or turbulent water, Li Hongzhang, who was in Zeng Guofan's camp at the moment, would lead an army of ten thousand soldiers to the aid of Jiangsu in March as promised.¹⁰⁴

However, Zeng Guofan emphasized that he did not want the army to be stationed at Shanghai, at least not all of them. Caring more about military prudence than the immediate fate of the Jiangnan gentry refugees in Shanghai, Governor-General Zeng preferred to station the troops at Zhenjiang. For Zeng, Zhenjiang was an idea base for the army, because defensively, Zhenjiang and Yangzhou --- a city under Qing control just the North of Zhenjiang --- could reinforce each other, while offensively, Taiping controlled Changzhou and Suzhou to the south of Zhenjiang were targets for the Hunan army to advance. Therefore, Zeng Guofan suggested that "Jiangnan gentry literati, instead of taking refuge in Shanghai, a crowded and isolated city, should move to Zhenjiang and Yangzhou, where there were places to withdraw lest the military situations ever became evidently adverse."¹⁰⁵ From Zeng's perspective, evacuating Shanghai would also mean that officials and the gentry literati needed not to mingle with foreigners. Predictably, Zeng's views were not welcomed in Shanghai.

To set off for Zhenjiang, Zeng Guofan first asked Wu Xu on January 13, 1862 if the daotai could arrange the purchase of two steamers to transport troops along the Yangzi.¹⁰⁶ When the purchase failed because of price,¹⁰⁷ which may have been a result of deliberate gentry sabotage to circumscribe Zeng's freedom of navigation, on February 24 Zeng asked Wu Xu and Pan Zengwei whether they could hire foreign steamers in Shanghai. If not, Zeng admitted that moving by land, when several key towns along the way were still under rebel control, would

¹⁰⁴ Zeng Guofan, *Zeng Guofan quanji, shuxin*, 2857: 2362.

¹⁰⁵ Ibid, 2857: 2362-3.

¹⁰⁶ Ibid, 2876: 2381-2.

¹⁰⁷ Ibid, 2987: 2524-5.

inevitably be slower and more dangerous. Yet Zeng was confident that the Hunan army could eventually reach Zhenjiang after they captured all rebel-held towns along the way to protect the supply chain.¹⁰⁸

In order to hire transportation for the Hunan army to arrive at Shanghai, the Suzhou gentry coordinators began to contact foreign merchants and diplomats immediately. Through Ward, the American consulate proposed to ship three or four thousand troops in a week, charging each soldier for 12 silver taels (36,000 to 48,000).¹⁰⁹ An American merchant was even more ambitious. He alleged on February 20 that for 80,000 taels, or 8 taels per soldier, he could transport ten thousand troops from Anqing to Shanghai within a month.¹¹⁰ When Zeng Guofan's most recent request for 100,000 taels reached Shanghai, however, the gentry coordinators began to question the need to spend such a great amount of money. On March 6,¹¹¹ Wu Yun, Gu Wenbin, and Ying Baoshi told Wu Xu that they could divert the responsibility of not being able to hire steamers to foreigners by making an excuse that foreign merchants refused to rent out their ships for safety concerns, since their countries had engaged the rebels in war and were no longer free to navigate the rebel controlled part of the Yangzi.¹¹² Since Zeng Guofan promised that the army could reinforce Jiangsu province by land, the Shanghai community would only need to pay the requested 100,000 taels for the salaries of the Hunan army.¹¹³ Wu Xu used this exact excuse on Governor Xue Huan, who then further twisted the excuse and wrote to Zheng Guofan that transporting the troops by steamers was not possible because of objections from the foreign consulate for breaching neutrality.¹¹⁴ This overturn of attitudes in Shanghai coincided with the temporary triumph of the foreign and Qing forces, which made the Shanghai administration reluctant to hire steamers for immediate

¹⁰⁸ WXD, 2: 269; Zeng Guofan, *Zeng Guofan quanji, shuxin*, 2986: 2523.

¹⁰⁹ Ibid, 2: 263.

¹¹⁰ Ibid, 2: 266. I could not find the English name of this merchant. His Chinese name was Qin Zhenxi (秦鎮西).

¹¹¹ Pan Zengwei was absent because he was visiting Tianjin and Beijing for the imperial approval of foreign intervention.

¹¹² WXD, 2: 275.

¹¹³ WXD, 2: 276.

¹¹⁴ Ibid, 2: 288.

transportation when the situation was not deemed urgent. But still, the Hunan army was needed for the recapture of Suzhou.

Left no room of bargaining by Xue Huan, Zeng Guofan and Li Hongzhang conceded that the new army had to march to Jiangsu by land. But before they left Anqing, salaries must be received.¹¹⁵ Having received 80,000 taels without an update on the availability of foreign steamers, on March 24, Zeng Guofan informed Xue Huan, Wu Xu, and Pan Zengwei that Li Hongzhang was scheduled to leave for Zhenjiang on March 31.¹¹⁶ Once this date was decided, Zeng threatened that any other arrangements, including a steamer contract with foreign merchants, would be firmly rejected on disciplinary grounds.¹¹⁷

However, the Shanghai administration had changed their mind when the presence of retaliating Taiping rebels wiped out all gains by the coalition forces and left Shanghai desperate for reinforcements from Anqing. For reasons unknown, they did not entertain the two cheaper American proposals, but concluded a contract with the British company Mackenzie, Richardson & Co.¹¹⁸ In less than ten days (March 12 to 19), Gu Wenbin, Pan Zengwei, Wu Yun and Ying Baoshi managed to settle, with the interpreter of British consulate Chaloner Alabaster, the issues of cost, transit time, payment method, and insurance responsibility.¹¹⁹ Approached by Consul Medhurst, James Hope, the navy commander, endorsed the following contract on March 21.¹²⁰

¹¹⁵ Zeng Guofan, *Zeng Guofan quanji, shuxin*, 3019: 2554-5, 3020: 2555-6; *WXD*, 2: 278.

¹¹⁶ *Ibid*, 3034: 2569-70, 3035: 2571, 3036: 2573.

¹¹⁷ *Ibid*, 3034: 2570, 3035: 2571-2.

¹¹⁸ At least corruption was unlikely to be the reason. Prior to the excuses that fooled Xue Huan and Zeng Guofan, the gentry already had a proposal that cost 180,000 taels, the same amount as listed in the final contract with the British. See *WXD*, 2: 266. My guess is that the preference of British over American could be a disguised regular payment for British contribution in defending Shanghai. Other rewards had a more ad hoc nature, such as a 30,000 taels of reward after foreign troops captured Xiaotang (蕭塘) and Sijing (泗涇). See *WXD*, 2: 300.

¹¹⁹ *WXD*, 2: 276, 277, 282, 284-5.

¹²⁰ *BPPFR1*, Inclosure 12 in No. 2: 10. The Chinese version of the final contract is on *WXD*, 2: 285. The English version is on *BPPFR1*, Inclosure 11 in No. 2: 10. It should be noted that in the Chinese contract did not bare any date or signature, but Chaloner Alabaster, the British consulate interpreter, signed the English contract. In the Chinese contract, the down payment was reduced to 40,000 taels, the first installment set at 30,000, and all later installments set at 22,000. Together the time was extended to 6 months. Foreign merchants also dropped the claim of damages by rebels.

Memorandum of Agreement between L. Richardson, of Mackenzie, Richardson & Co., and the Committee of Public Safety.

1. L. Richardson agrees to bring 9,000 men down from Ngan-king in two months from date, the steamers to stay there four days ; 300 taels per day to be paid if kept longer.
2. The Committee to pay 20 taels a man, in all 180,000 taels, 50,000 down, 30,000 at the end of the 3rd moon (1st month), 30,000 at the end of the 4th moon (2nd month), and so on till the last instalment, which is to be 40,000. Bills on the Haiquan Bank to be given in payment.
3. The men's gear to be brought down with them, and no over-crowding allowed.
4. The ships to provide proper cooking arrangements, the Chinese finding fuel and food.
5. All risks of navigation or fire to be borne by the merchant.
6. A cabin to be given on board each steamer for the Commanding officer without extra charge, and an officer, linguist, and two servants to be taken up by each steamer.
7. Risk of capture or damage by rebels, or burning by men on board, to be borne by Chinese Government.
8. The steamers to take no goods.
9. The steamers to be allowed three days in Shanghai.

Figure 4.2 Transportation contract between Mackenzie, Richardson & Co., and the Committee of Public security.

Xue Huan, nominally the most powerful official in Shanghai, was kept entirely in the dark. When he learned about the contract, he was so displeased that he rejected paying for it! On March 21, Wu Xu wrote to Xue that British merchants, consul-general, and admiral did not accept cancellation. Regarding the issue of payment, Wu Xu claimed that he had no ideas about the details. Wu Xu alleged that Gu Wenbin as well as other gentry leaders stopped seeing him after learning Xue Huan's denial and took the issue of payment into their own hands.¹²¹ This detail revealed how much control Governor Xue Huan had over Wu Xu and the gentry coordinators. In fact, on March 24, Gu Wenbin, Pan Zengwei, Wu Yun, and Ying Baoshi reported to Wu Xu that they had concluded the negotiation with foreign banks to take a loan of 500,000 taels, which will be paid by bills on the Haiguan bank (Haiguan yin hao piao 海關銀號票). They again asked Wu Xu for another 10,000-tael bill to pay for the transportation of 500-600 more troops Zeng Guofan confirmed to dispatch.¹²² Henceforth, the relationship between Xue Huan and Wu Xu turned sour, which would eventually lead to Wu's dismissal.

¹²¹ WXD, 2: 288-9.

¹²² Ibid, 2: 294.

But on March 26, 1862, the steamers left Shanghai for Anqing.

On March 28, seven ships arrived in Anqing. Qian Dingming, the gentryman who earlier persuaded Zeng Guofan by weeping, was on board. He again was charged with the difficult mission of swaying Zeng's preference for Zhenjiang.¹²³ Fortunately, Zeng Guofan turned out to be flexible. Zeng told Li Hongzhang the next day that since Suzhou gentry had spent 180,000 taels on hiring steamers, the Hunan army could not disappoint them. Thus, the governor-general ordered his protégé to go directly to Shanghai by ship, rather than Zhenjiang as they had earlier planned. On April 5, Li Hongzhang and 2600 Hunan army soldiers finally set off from Anqing for Shanghai.¹²⁴ Though I found no information on what might have convinced Zeng to concede to the arrangement by the Shanghai administration, the arrival of Li Hongzhang would provide Zeng with insider information about fiscal income at the treaty port. Should the Hunan army control the appointment of officials in Shanghai, which Zeng could nominally do by impeachment and appointment as the governor-general,¹²⁵ Zeng and Li could prioritize the fiscal need of their army.

The choice of Li Hongzhang as the commander of the new army, however, should by no means be taken for granted. Despite having received the exceptional appointment as Jiangsu Financial Commissioner against the rule of avoidance,¹²⁶ Zeng Guofan's first choice, his younger brother Zeng Guoquan, did not want to go to Shanghai.¹²⁷ Zeng Guoquan had already set his eyes on Nanjing, and would go nowhere else but to lay siege to the Taiping capital. Chen Shijie (陳士杰 1825-1893), a former militia leader who was Zeng Guofan's second

¹²³ Zhang Hao, "Qian nongbu qingshi benmo," 94-5; Zeng Guofan, *Zeng Guofan quanji, rijì*, entry on the TZ1-2-28: 724.

¹²⁴ Zeng Guofan, *Zeng Guofan quanji, rijì*, entry on TZ1-3-7: 727. Ye Jianxia has attempted to estimate the total number of troops dispatched from Anqing to Shanghai based on Zeng Guofan's diaries. However, his method is problematic for he assumed the number of troops in each camp at 685, and multiplies it by 13 camp. See Ye Jianxia, "Huaijun junxi qiantan," 144-145. In fact, the number of troops in the three camps dispatched on April 5 numbered 800, 500, and 1300.

¹²⁵ On the governor's exclusive power to appoint local officials, see Zhang Zhenguo, "Qing dai dao, fu, ting, zhou, xian dengji zhidu de queding," 393-395; Zhang, "Lun Qing dai 'chong fan pi nan' zhidu zhi tiaozheng," 42-44; Zhang, "Lun Qing dai guan bu jiu ren yu 'chong, fan, pi, nan' quefen zhi tiaozheng," 165-173.

¹²⁶ QJZ, TZ1: 340. According to the rule of avoidance, family members of Zeng Guofan, including those related by marriage, should avoid any provincial offices in Jiangsu, Jiangxi and Anhui, where Zeng was the Governor-General. Yet the rule was again ignored when Guo Songtao was appointed as Grain Intendant of Su-Song-Tai.

¹²⁷ Zeng Guofan, *Zeng Guofan quanji, rijì*, entry on XF11-12-01: 690.

choice,¹²⁸ walked away from the command of four thousand troops and the office of Jiangsu Judicial Commissioner,¹²⁹ when his mother suddenly fell critically ill just before the departure date.¹³⁰ Filial duties required Chen to accompany his sick mother as well as decline the new position, and neither Zeng Guofan or the throne stopped him.¹³¹ Other commanders of the Hunan army, such as Bao Chao (鮑超 ?-1886) and Zuo Zongtang (左宗棠 1813-1885, juren 1841), were unavailable for the governorship of Jiangsu, for they were already charged with irreplaceable military duties elsewhere. By chance or fate, the insignificant Li Hongzhang had no competition from other commanders in the Hunan army and won full support from Zeng Guofan. The protégé became the sole authority over officials in Jiangsu and the troops he brought from Anqing. Now, Li Hongzhang was not only entering a fast track of political prominence, but also a new world with which neither he nor his old master was previously acquainted.

Upon reporting his arrival in Shanghai, Li Hongzhang received a letter from Zeng Guofan, requesting 20,000 or 30,000 taels from government coffers for salaries.¹³² As the old master, Zeng Guofan felt obliged to tell his protégé to keep a low profile in Shanghai and focus on drilling the Hunan army, which was the fundamentally important task.¹³³ Zeng advised that if possible, the Hunan army should not engage in battles, especially not the offensive ones in coordination with foreigners.¹³⁴ Once properly drilled, the Hunan army should firmly establish their strength by winning a few battles on their own, before coordinating moves with foreign troops. Li Hongzhang, Zeng continued, should build a reputation as a strong military general,

¹²⁸ Zeng Guofan was so eager to draw Chen back from retirement that he said it was up to Chen to decide he wanted to defend Anqing, Shanghai, or neither. Zeng Guofan, *Zeng Guofan quanji, shuxin*, 2852: 2358.

¹²⁹ *QJZ*, TZ1: 00043.

¹³⁰ TZSL, 23: 1.3.27 (633a-b).

¹³¹ In the same year of 1862, the throne pardoned (*duo qing* 奪情) the governor of Anhui from fulfilling his filial duties despite Zeng Guofan's request. TZSL, 35: 1.7.24 (933b-934a).

¹³² Zeng Guofan, *Zeng Guofan quanji, shuxin*, 3077: 2614.

¹³³ *Ibid*, 3122: 2649.

¹³⁴ *Ibid*, 3135: 2660-1.

rather than a weak civilian official like Xue Huan.¹³⁵ Even then, the Hunan army must be modest about victories, and come to foreigners' rescue when needed. By treating foreigners with sincerity as he would do to a Confucian scholar, Zeng Guofan thought the Hunan army and foreign forces could have a good relationship.¹³⁶

Li Hongzhang, however, was much more ambitious from the very beginning. In second letter he wrote to Zeng Guofan from Shanghai, Li was already planning to replace Wu Xu from supervising the Yangzi river tollhouse with a Hunan army confidant named Guo Songtao, who was Zeng Guofan's relative by marriage.¹³⁷ On April 23, Li reported to Zeng that Governor Xue Huan wanted to cashier Wu Xu, with whom Xue had a long love and hate relationship. While Xue Huan also disliked Pan Zengwei, Li Hongzhang reported that Wu Yun was the most cunning one among the four gentry coordinators as he was always changing his mind according to whichever the most popular opinion was.¹³⁸ When Zeng Guofan declined Li's proposal to discharge Wu Xu from the tollhouse, Li Hongzhang then requested if Wu Xu's position in supervising the collection of *lijin* for public finance could be given to someone loyal to the Hunan army.¹³⁹ Though recognizing Wu Xu as a corrupt official, the best Li Hongzhang could do temporarily, Zeng Guofan wrote, was to double-check all expenses in Wu Xu's accounts.¹⁴⁰ Yet Li Hongzhang went ahead anyway and replaced Wu Xu's role in supervising *lijin*.¹⁴¹

However, Li Hongzhang did not stop there. Some of Wu Xu's gentry friends, especially Wu Yun and Yang Fang, were also implicated. When Yin Zhaoyong's accusation of misbehaviors regarding the revenue of Shanghai raised eyebrows in Beijing, it provided Zeng Guofan and Li Hongzhang with an opportunity to indirectly insult Wu Xu.¹⁴² On July 21, 1862,

¹³⁵ Ibid, 3193: 2714-5.

¹³⁶ Ibid, 3281: 2789.

¹³⁷ Li Hongzhang, *Li Hongzhang quanji*, 29: 76.

¹³⁸ Li Hongzhang, *Li Hongzhang quanji*, 29: 80.

¹³⁹ Zeng Guofan, *Zeng Guofan quanji, shuxin*, 3122: 2649. Li Hongzhang, *Li Hongzhang quanji*, 29: 84.

¹⁴⁰ Zeng Guofan, *Zeng Guofan quanji, shuxin*, 3237: 2756, 3375: 2862.

¹⁴¹ Li Hongzhang, *Li Hongzhang quanji*, 29: 97.

¹⁴² Li Hongzhang, *Li Hongzhang quanji*, 29: 97.

barely three months after the arrival of Li Hongzhang in Shanghai, Li submitted a carefully worded memorial¹⁴³ to impeach Wu Yun and five other friends of the daotai. All of them were consequently deprived of their ranks.¹⁴⁴ Yang Fang, the Zhejiang silk magnate, was accused of ownership and display of palace decorations looted by the recent British and French seizure of Beijing in a separate memorial. He was thus cashiered as well.¹⁴⁵ Most of implicated friends of Wu Xu, such as Wu Yun and Yang Fang, were Zhejiang natives who acquired offices through *juanna* purchases or *lijin* rewards. With the exception of Wu Yun, they had long been a part of the business world at Shanghai. Thus, what happened could be a concerted takeover of Shanghai by Li Hongzhang and Suzhou gentry literati at the expense of Zhejiang business elites, who previously triumphed over Anhui merchants. Henceforth, the two biggest sources of revenue in Shanghai, i.e., *lijin* and tariff, both came under the supervision of Hunan army confidants, but continued to be administrated by Suzhou gentry. Their ultimate patron was none other than Li Hongzhang.

The final moment of getting rid of Wu Xu came when Zeng Guoquan's troops were besieged outside Nanjing and needed reinforcement. Li Hongzhang cunningly sidelined Wu Xu by dispatching the daotai and Yang Fang to supervise the Ever Victorious Army for Zeng's rescue.¹⁴⁶ Li placed Liu Xungao (劉郇膏 1818-1867, jinshi 1847) and Huang Fang, both of whom became Hunan army confidants, into Wu Xu's offices of acting Jiangsu financial commissioner and Shanghai daotai.¹⁴⁷ At the very beginning of 1863, when Henry Burgevine (1836-1865), successor of Ward in commanding the Ever Victorious Army, beat and robbed Yang Fang when being drunk, Wu Xu, the supervisor of the army, was held responsible by Li Hongzhang. Consequently, Li removed Wu Xu from office and ordered his arrest.¹⁴⁸

¹⁴³ Zeng Guofan insisted on the need of wording the memorial carefully. Zeng Guofan, *Zeng Guofan quanji, shuxin*, 3341: 2834, 3412: 2892, 3440: 2918.

¹⁴⁴ Li Hongzhang, *Li Hongzhang quanji*, 1: 48.

¹⁴⁵ *Ibid*, 1: 49.

¹⁴⁶ Li Hongzhang, *Li Hongzhang quanji*, 1: 112.

¹⁴⁷ *Ibid*, 1: 114.

¹⁴⁸ *Ibid*, 1: 159-161, 170.

The grand four-party coalition between Suzhou gentry, provincial governors, the central state, and foreign governments, however, did not break down with the fall of Wu Xu. Liu Xungao, the Shanghai magistrate under Wu Xu, as well as Pan Zengwei, Gu Wenbin and Ying Baoshi, three of the four gentry coordinators, all went over to Li Hongzhang's side. In 1864, on Li Hongzhang's recommendation, Ying Baoshi even filled Wu Xu's office as the Shanghai daotai.¹⁴⁹ As a result, the status of Suzhou gentry became even more prominent in Shanghai after the decline of Wu Xu and his Zhejiang confidants. On the provincial level, Li Hongzhang took the place of Xue Huan as Governor of Jiangsu, and finally united the nominal power of the governor and the actual power of the daotai in himself. The cashiering of Wu Xu seems more a secret agreement between Suzhou gentry and the Hunan army than a *coup d'état* against gentry interest. Even the Committee of Public Security was praised and preserved by Li Hongzhang.¹⁵⁰

Disappointed with foreign military assistance as an inadequate measure to defend the vicinity of the walled city of Shanghai, let alone recapturing Suzhou, Suzhou gentry refugees in Shanghai mobilized yet another campaign to invite the Hunan army of Governor-General Zeng Guofan to protect Shanghai against increasingly intensive attacks by the Taiping rebels under Li Xiucheng stationed at Suzhou. To reward the protection offered by Zeng Guofan, Wu Xu, the Shanghai daotai, agreed to pay for a substantial portion of military expenditures of the Hunan army, and the gentry agreed to make donations. Since the Hunan army had been constantly short of provisions in money and weapons, the marriage between the Shanghai administration and the Hunan army would be, at least in theory, mutually beneficial.

The process of how the Hunan army should be transported from Anqing to Shanghai turned out problematic. Initially, Zeng Guofan even wanted to evacuate the Suzhou gentry

¹⁴⁹ Lǚli dang, 3: 595.

¹⁵⁰ Li Hongzhang, *Li Hongzhang quanji*, 1: 242.

refugees in Shanghai to Zhenjiang, which he deemed a better positioned stronghold for advance and defense alike. Zeng had even ruled that the army should march to Zhenjiang by foot. Suzhou gentry coordinators and Wu Xu, however, concluded that the troops were urgently transported to Shanghai by foreign steamers, and their opinion prevailed over those of Governor-General Zeng Guofan and Governor Xue Huan. Once the Hunan army arrived in Shanghai, Zeng Guofan and Li Hongzhang were not satisfied by the delays they encountered when dealing with Wu Xu for money. Eventually, they wanted to replace him with a Hunan army confident. Wu Xu's superior, Xue Huan, discovered that he was fooled by Wu regarding the transportation of Hunan army, and wanted Wu Xu cashiered as well. Thus the decline of Wu Xu became only a matter of time.

The demise of Wu Xu, however, did not mark the end of the grand coalition. With Li Hongzhang replacing both Xue Huan and Wu Xu in the provincial level, most of the Suzhou gentry coordinators simply came over to Li Hongzhang's side. Regardless of whether there had been a secret deal between Li and the Suzhou gentry, the removal of Wu Xu and his confidants was, practically, a takeover of Shanghai by Li Hongzhang and the Suzhou gentry at the expense of Zhejiang business elites. What was more, Zeng Guofan and Li Hongzhang then helped the Suzhou gentry to lower the tribute grain tax and perpetuate lijin. The alliance between the Hunan army and Suzhou gentry continued into the reconstruction era.

Chapter 5, Rewards of Loyalty: Reducing Grain Taxes and Gentrifying Lijin in the Reconstruction

Each grain tax quota in the provinces is earmarked with a budgeted spending in the capital. If any tax quota is reduced, then the budgeted spending will have no source of income. Therefore, the board of revenue has reiterated its strong position that land tax quota cannot be reduced after deliberating on several memorials at different occasions.¹

Pan Zuyin, June 1863

My investigation on all pawnshops in Suzhou, Songjiang, Changzhou, and Zhenjiang prefectures as well as the Taicang independent department found that since former Governor-general Zuo Zongtang (1881-1884) changed the standard loan terms to 27 months, owners and ordinary people both found it inconvenient. We hereby submit a petition for the financial commissioner to request the governor-general and governor restore previous regulations that specified standard loan terms at 18 months. The monthly lijn should also follow previous regulations: Pawnshops that are currently responsible for 20k should be revert to 30k, and those that are responsible for 10k revert to 20k. Such a restoration of pawn regulations will make owners and ordinary people happy again.²

Gu Wenbin, 1885

Introduction

When the Taiping rebels broke the Qing loyalists' siege of Nanjing in April 1860, an increasing number of gentlemen from Jiangsu and Zhejiang took refuge in the walled city of Shanghai, the treaty port with foreign concessions along the Yangzi. Among them was the ex-acting Suzhou prefect Wu Yun, who had been removed from office because the Xianfeng emperor suspected Wu of fleeing from duty.³ Actually, the late Governor Xu Youren who

¹ NPMDLQA, 603000314. 且外有額徵之糧、即內有額支之米、糧苟或減於舊、米即無項可支、此所以部議再三而皆以正供不可減為定論也。

² Gu Wenbin, *Guoyunlou shi wen gao*, 162. 查蘇松常鎮太五屬典業、自前督憲左改章以二十七個月取贖、商民均稱不便、今由紳等呈請藩憲詳督撫憲仍復舊章、以十八個月取贖、月捐亦照舊章、每典月捐二十千者仍復歸三十千、月捐十千者仍復歸二十千、商民歡忭。

³ QJZ, XF50: 30586-7. The emperor learned about Wu Yun's departure from Governor-General He Guiqing's memorial, which reported the loss of Suzhou and asked the emperor to accept the terms of trade so that Britain and France would help suppress the Taiping rebels. The emperor furiously denounced him and issued an arrest warrant. *Zhongguo shixue hui, Di er ci yapian zhanzheng* (hereon ECZZ) 4: 376-379.

committed suicide during the fall of Suzhou, had dispatched Wu Yun with all necessary approvals⁴ to approach Wu Xu, the Shanghai daotai, to negotiate with foreign consuls for military assistance.⁵ Wu Yun, an orphan who only had the *shengyuan* degree, launched his bureaucratic career by office purchase, and then participated in Lei Yixian's lijin venture in Northern Jiangsu. After arriving in Shanghai, Wu not only supervised military intelligence and lijin spending in Shanghai, he also negotiated and chaired the Committee of Public Safety that coordinated with foreign troops against the Taiping rebels, and invited the Hunan army led by Li Hongzhang to Shanghai.⁶ Before Li succeeded in recovering Suzhou from the rebels in 1863,⁷ Wu Yun, who was cashiered by Li in his power struggle against Wu Xu, launched a campaign for one of the biggest tax reduction in the tribute grain tax throughout late imperial history in Shanghai.⁸

Several scholars have already dealt with the tax reduction case at length. Each of them, however, was affected by his/her own preoccupations as well as theoretical perspectives, and consequently missed an important part of event. Xia Nai's study in the 1930s remains a good introduction to the issue. By adopting an overly moralistic tone, he treated the reduction as an anti-corruption campaign, and failed to address the genuine fiscal need of local government for surcharges.⁹ Sachiko Usui's study juxtaposed opinions of several provincial officials and gentry members. Her conclusion which positioned the interest of provincial officials and that of Suzhou gentry in direct opposition, however, overlooked variations within the two groups, as well as the negotiation processes that led to opinion shifts and consensus building.¹⁰ Ni Yuping's 2005 book discussed formal institutional preparations and the grain tax turnout after

⁴ NPMDLQA, No. 406012588, appendix 1.

⁵ ECZZ, 4: 377.

⁶ Yu Yue, "Jiangsu houbu dao Wujun muzhiming," 2433b-4a [*Xu beizhuan zhi* (hereon *XBZZ*), 38: 24-25]. Du Wenlan, *Qiyuan cihua*, 3: 2894-5. Du Wenlan became a close friend of Wu in 1853 when they were officials in Yangzhou. See *ibid*, 2894.

⁷ Du Wenlan, *Pingding yuefei ji lüe*, 16: 25-7.

⁸ Yu Yue, "Jiangsu houbu dao Wujun muzhiming," 2434b (*XBZZ* 38: 26).

⁹ Xia Nai, "Taiping tianguo qianhou Changjiang ge sheng zhi tianfu wenti," 427, 468-472.

¹⁰ Sachiko Usui, "Tongzhi nian jian Li Hongzhang yu Jiangsu sheng de fushui gaige," 58-61, 62-66.

the reduction. Focusing on the framework of Western challenges and Chinese responses in the maritime transportation of the tribute grain,¹¹ Ni ignored the complex personal network underlying the reduction.¹² With an eye on the endogenous development in local society, this chapter first examines the negotiations between Suzhou gentry, provincial officials, and the central state over the issue of tribute grain tax reduction. Then, I will turn to the reasons why such a reduction was needed in the reconstruction period. After all, Jiangsu never fulfilled the full amount of its land tax quota since 1823.¹³ I argue that cooperation among the three parties was indispensable for the prolongation of the Qing state and the welfare of local society during and after the Taiping Rebellion.

¹¹ Ni Yuping, *Qing dai caoliang haiyun yu shehui bianqian*, 178, 195, 217-8. Cohen argues that the impact-response paradigm fails to address the restoration, the reform, or the reactions in late Qing. For example, the restoration was a response to the Taiping Rebellion, rather than western challenges. See Paul Cohen, *Discovering History in China*, 16-21.

¹² Ni Yuping, *Qing dai caoliang haiyun yu shehui bianqian*, 182-184, 195-200.

¹³ NPMDLQA, 603000314.



Source: Su-Song li dai cai fu kao, juanshou, 1a.

Figure 5.1 Ten thousand families wishing the emperor happy birthday and requesting for the reduction of grain tax surcharges.

Reduction of Tribute Grain Quota

Despite or due to its enormous wealth, Suzhou Province, especially the Su-Song-Tai core region of Jiangnan,¹⁴ remained the most heavily taxed region of the empire in the Ming and Qing dynasties.¹⁵ Early Qing scholars, including Lu Shiyi (陸世儀 1611-1672), claimed that the heavy tax burden in Jiangsu was a result of accounting methods combining government and commoner property as well as retaliation by the Hongwu emperor for supporting his rivals.¹⁶ However, the situation did not see improvement in the Qing dynasty, as the early Qing state misunderstood the transportation cost as part of the quota and levied transportation charges once again.¹⁷ The Qing state also realized that the conversion rate of the Ming dynasty at 0.25 tael per shi of rice was too low and updated the rates to 1.2 tael per shi, which was nearly five times that of the old time.¹⁸ As a result, the tax burden in Jiangsu became worse in the early Qing, which led to a multiple campaigns by officials, gentry, and commoners in request of tax reduction, as illustrated in the Figure 5.1 above.

If the large tax quota of Suzhou province had already been difficult to fulfill in normal times, mass death, dislocation, and devastation of the Taiping civil war made it almost impossible. During the Taiping occupation of Suzhou (June 1860 to December 1863),¹⁹ endemic warfare because of a military stalemate, brutal massacres by both sides, and

¹⁴ I adopt the narrower definition of Jiangnan and lower-Yangzi region as Su-Song-Tai and Hang-Jia-Hu. For a detailed discussion of what Jiangnan includes in terms of geography, administration, economy, and culture, see Xu Maoming, *Jiangnan shishen yu jiangnan shehui*, 2-13.

¹⁵ Michael Marmé argued heavy taxation imposed since early Ming drove Jiangnan to explore the commercialization of agriculture as well as division of labor to increase productivity and pay their taxes. See Michael Marmé, *Suzhou: Where the Goods of All the Provinces Converge*. Stanford: Stanford University Press, 2005.

¹⁶ Lu Shiyi, *Su-Song fuliang kao*, 1-2. For Suzhou alone, the rise in the Yuan dynasty was from 360,000 to 880,000. The early Ming retribution saw rates rose from 880,000 to 2,800,000 shi, followed by a cut in first year of Zhengtong to 800,000. By early Wanli, however, the rate rose again, reaching 2,030,000 shih. *Su-Song li dai cai fu kao*, 15a-18b.

¹⁷ *Su-Song li dai cai fu kao*, 26b-28b.

¹⁸ *Su-Song li dai cai fu kao*, 30a-30b.

¹⁹ Dong Caishi has studied the conquest, governance, and defeat of the Taiping Rebellion in Suzhou. For the conquest of Suzhou, see Dong Caishi, *Taiping Tianguo zai Suzhou*, 35-47.

contagious plague epidemics almost ruined the most prosperous city under heaven.²⁰ Wang Yeh-chien estimates that the loss of population totaled 17,270,000 in Southern Jiangsu alone.²¹ Therefore, both the long-term heavy tax burden and the recent mass destructions called for remedies in war-torn Jiangsu.

When the recapture of Suzhou became imminent due to the combined strength of Li Hongzhang's Hunan army and foreign military assistance, Wu Yun, the former acting Suzhou prefect, brought up the issue of tax reduction with his long-term friend, Pan Zengwei, as Sachiko Usui credited.²² Yet she seems to have been misled by Wu Yun's or his descendant's self-glorifying narratives.²³ Though the Grain Intendant Guo Songtao --- a Hunanese who later became the Qing Minister to Britain --- may have been accompanied by the Suzhou gentleman Pan Zengwei, whose son married Wu Yun's daughter,²⁴ their visit to Wu's residence in Shanghai could not have happened on the alleged date of March 19, 1863.²⁵ At this time, Wu Yun accepted the invitation from Xu Daoshen (許道身 1815-1871, jiansheng) and left Shanghai to help Xu supervise the lijin as well as merchant tax collection on the Jiaoshan island in the Yangzi. He also compiled the gazetteer for island during spare time.²⁶ In Wu Yun's letter to the Lianghuai salt commissioner, Qiao Songnian in 1863 revealed that Guo and Pan visited

²⁰ Tobie Fong, *What Remains*, 68, 116-117. For the plague and other man-made disasters in Shanghai, see Yu Xingmin, *Shanghai, 1862 nian*, 23-38. For the massacres in the Suzhou City, see Dong Caishi, *Taiping Tianguo zai Suzhou*, 233-235, 250-251. As Fong painfully notes, hairstyle symbolized political allegiance and could lead to death. Ibid, 82-88. Stephen Platt's book on the western participation in the Taiping civil war contained Gordon's criticisms against Li Hongzhang's treacherous massacre of defected Taiping kings who surrendered the Suzhou City. See Stephen Platt, *Autumn in the Heavenly Kingdom*, 329-332.

²¹ Wang Yeh-chien, "The Impact of the Taiping Rebellion on Population in Southern Kiangsu," 149-151. Wang Yeh-chien also claimed that Suzhou (64%) and Songjiang (8%) did not suffer as much destruction as Jiangning (78%), Changzhou (70%), and Zhenjiang (79%). Ibid, 127-129, 150. Though Wang's method is disputable, for he projected the percentage of ding loss to the overall population, and thus could exaggerate the loss of female and children population, his conclusion that Suzhou might not have been the biggest victim strengthened my conclusion that it was the better connected yamens and households that benefited the most from the reduction.

²² Sachiko Usui, "Tongzhi nian jian Li Hongzhang yu Jiangsu sheng de fushui gaige," 58.

²³ The source that Sachiko Usui uses is an essay-style letter to Pan Zengwei in Wu Yun's posthumous letter collections, *Liangleixuan chidu*.

²⁴ *Dafu Panshi zhipu* (1869, hereon *PSZPTZ*), 1: 26-28, 6: 20-21.

²⁵ Wu Yun, *Liangleixuan chidu*, 5: 12.

²⁶ Du Wenlan, Preface to *Jiaoshan zhi*, 1a; Wu Yun, Preface to *Jiaoshan zhi*, 1b-2a. Wu Yun went to Jiaoshan after Li Hongzhang memorialized to appoint Xu Daoshen as the acting Daotai of Changzhou, Zhenjiang, Tongzhou, and Haimen on March 11, 1863. Li Hongzhang *Quanji*, 1: 210.

Wu “last winter”²⁷ to seek Wu’s opinion on a provincial policy proposal to levy taxes on coastal sands. Wu Yun dismissed the proposal and argued instead for reducing the tribute grain quotas of Suzhou and Songjiang according to the tax rates of Changzhou, since many tax records were lost because of the Taiping occupation and a new land survey was imminent.²⁸ In his correspondence with Song Jin, Superintendents of the government granaries at the capital, Wu wrote that he recommended Feng Guifen, a renowned Suzhou native and statecraft scholar hired by Governor Li Hongzhang as private advisor (*muyou* 幕友),²⁹ to help Guo with the reduction of tribute grain.³⁰ Yet Guo and Feng preferred to contrast the quota with the actual turnout of tribute grain shipped from Suzhou in the past, rather than simply refer to the rates of Changzhou as justifications.³¹ Despite their different opinions in the details, the need of tribute grain tax reduction became a consensus among Suzhou gentry and Jiangsu officials.

Even the top Jiangsu official, Governor-General Zeng Guofan, agreed in principle with the need of tribute grain tax reduction. Yet Zeng Guofan initially opposed the proposal of quota reduction in Guo Songtao’s draft memorial. Instead, to guarantee imperial approval of the reduction, Zeng preferred to propose for reducing surcharges immediately.³² Since the central court had approved Zeng’s memorial to reduce surcharges in Jiangxi, to replicate a similar surcharge reduction in Jiangsu should not be a problem.³³ However, Guo Songtao insisted that the burden of tribute grain in Jiangxi was comparable to that in Jiangsu.³⁴

Opinions over what to reduce remained divided among the key figures in Shanghai.

²⁷ In the Chinese calendar, a new year begins with the Spring Festival. So the alleged visit could not have happened in the 2nd month of 2nd year of Tongzhi. In his letter to Song Jin, Wu also recalled the visit at the end of the 1st year of Tongzhi. See Wu Yun, *Liangleixuan chidu*, 1: 10.

²⁸ Wu Yun, *Liangleixuan chidu*, 1: 13-14. In his letter to Song Jin, Wu Yun explained that he was referring to the tax rates, that is, the average per-*mu* quota of Changzhou. See Ibid, 1:11.

²⁹ Feng Guifen, *Xianzhi tang gao* (hereon *XZTG*), 4: 6-7. For an introduction of the status, moral standard and job descriptions of private advisors referred as “tent friends”, see Kenneth Folsom, *Friends, Guests, and Colleagues*, 48-53. For a very concise table of all Li Hongzhang’s *muyous*, see Li Zhiming, “Guimo, nengliang, yingxiang,” 71.

³⁰ Wu Yun, *Liangleixuan chidu*, 1: 10.

³¹ See, for example, Guo Songtao’s draft memorial. *JFQA*, 4: 1-3; Wu Yun, *Liangleixuan chidu*, 1: 10, 14, 2: 6-7. Wu Yun even suggested to Feng Guifen that the draft memorial could enlist both options for the Board of Revenue or Zeng Guofan and Li Hongzhang to decide. See Wu Yun, *Liangleixuan chidu*, 2: 6.

³² Zeng Guofan, *Zeng Guofan quanji*, Shuxin: 4159; Guo Songtao, *Guo Songtao riji*, 2: 94.

³³ Xia Nai, “Taiping tianguo qianhou Changjiang ge sheng zhi tianfu wenti,” 447-51.

³⁴ Zeng Guofan, *Zeng Guofan quanji*, Shuxin: 4222, 4252.

Drawing perhaps from his personal experience as the county magistrate of Shanghai, Liu Xungao favored a quota reduction on the basis that the surcharges had been indispensable for county government revenue, while Feng Guifen was determined to reduce both simultaneously.³⁵ Guo Songtao and Li Hongzhang eventually succeeded in convincing Zeng Guofan to adopt Li's strategy that requested a quota reduction before surcharge reduction. But Zeng thought it would be best if the reduction memorial was submitted together with the victory of military campaign in recapturing Suzhou city from the Taiping rebels.³⁶ By then, Zeng had changed his idea and began to prefer a quota reducing over a surcharge reduction, as the latter benefited neither the local government nor smaller household.³⁷ In response to a new Feng Guifen draft, Zeng repeated his caution against making requests for surcharge reductions.³⁸ At this juncture in mid-June, Wu Yun persuaded Guo and Feng that if the memorial was submitted before regaining Suzhou, the Board of Revenue would not challenge it.³⁹ On June 26, 1863, Li Hongzhang submitted the memorial for the tribute grain quota reduction together with the military plan for recovering the prefectural seat.

When provincial officials and gentry were discussing the content of the memorial, the Pans in Beijing again coordinated with gentry elites in Suzhou to influence agendas setting at the central court. On June 20, 1863, Pan Zuyin memorialized the throne for a tribute grain quota reduction in Jiangsu. Following this long-term wish of Jiangsu gentry for tax cuts, Pan Zuyin, speaker of the Suzhou Pans in the central court, explained in his memorial that the tribute grain and affiliated tax quota in prefectures administrated by the Jiangsu financial commissioner (Su-Song-Tai and Chen-Zhen) doubled that of Zhejiang, quadrupled that of

³⁵ Li Hongzhang, *Li Hongzhang quanji*, 29: 226; Yu Yue, "Zeng youduyushi Jiangsu buzhengshi Liugong shendaopai," 2326b-7b (*XBZZ*, 30: 28-20). Sachiko Usui refers to the division between Liu and Feng (and Wu Yun) as that between a central revenue official and a local taxpayer. See Sachiko Usui, "Tongzhi nian jian Li Hongzhang yu Jiangsu sheng de fushui gaige," 59-61.

³⁶ Li Hongzhang, *Li Hongzhang quanji*, 29: 226; Zeng Guofan, *Zeng Guofan quanji*, Shuxin: 4238.

³⁷ Zeng Guofan, *Zeng Guofan quanji*, Shuxin: 4238.

³⁸ Zeng Guofan, *Zeng Guofan quanji*, Shuxin: 4252, Riji: TZ2-4-24.

³⁹ Feng Guifen, *XZTG*, 4: 8; Wu Yun, *Liangleixuan chidu*, 1: 10.

Jiangxi, and was more than ten times larger than those of Hunan and Hubei.⁴⁰ When applied to land acreage, the average tax rate per *mu* in Su-Song-Tai was up to ten times greater than those of other provinces.⁴¹

Having established the problem, Pan Zuyin then moved on to the solution. Referencing several successful tribute grain tax reforms in Hubei, Pan pleaded the emperor to issue an imperial decree for Zeng Guofan and Li Hongzhang to initiate similar reforms in his native province. As stated above, Pan well understood the tax burden in Su-Song-Tai. He even specified that it was the tribute grain quota that should be lowered. This request was unprecedented since it was surcharges rather than quotas that had been reduced in mid-Yangzi provinces, such as Hubei.⁴² But the quota reduction in Suzhou, Pan argued, would benefit both the imperial state and the people:⁴³

At present, when cities in Jiangnan are gradually recaptured from Taiping occupation, the state should take actions that suit the circumstances, be factual and realistic, give a fresh start to the people, and carefully revise the quota of land tax. If the state could commiserate the people with kindness after the turmoil, then the people will be deeply moved. If the people who joined the rebels could return to the field, then it will help with the pacification greatly.⁴⁴

Pan Zuyin did not attempt to cover the possibility that the quota reduction, compared with the reduction of surcharges elsewhere, may incur a loss in state income. Yet he viewed such a deficit in terms of an investment in the reconstruction following the civil war, as money well spent to facilitate the repatriation of defected populations and long-term prosperity of the empire. Three days later, Pan's memorial was seconded by Censor Ding Shouchang (丁壽昌

⁴⁰ *Jiangsu Sheng jianfu quan'an* (hereon *JFQA*), 2: 1-2.

⁴¹ *JFQA*, 4: 1. Since Changzhou and Zhenjiang were less-taxed, and the coastal regions of Suzhou and Songjiang were not taxed, they were considered separately from Su-Song-Tai in the tax reduction. See *JFQA*, 2: 32-42, 53-56.

⁴² Hunan, Hubei, Jiangxi, and Anhui. See Xia Nai, "Taiping tianguo qianhou Changjiang ge sheng zhi tianfu wenti," 440-453. Zhou Yumin notes that most upstream provinces had converted to silver to pay the tribute grain tax to the court, while Jiangnan still needed to pay real rice. Thus, they had an incentive to reduce surcharges. See Zhou Yumin, *Wan Qing caizheng yu shehui bianqian*, 207-213.

⁴³ *JFQA*, 2: 1-3.

⁴⁴ NPMDLQA, 603000314. 此時江南郡邑漸就蕩平、因時制宜、實事求是、與民更始、酌定糧額、撫字之恩加於蕩析之後、則戴德者愈深、攜離之眾返諸畎畝之中、則弭變者甚大。

[1818]-1865, jinshi 1847).⁴⁵ Ding made a similar proposal for a reduction of tribute grain quota in Jiangsu province, but further specified the reduction at one third of the total quota and extend it to the Hangzhou-Jiaxing-Huzhou prefectures. The issue of reducing the tribute grain quota in Jiangnan to him was an opportunity to demonstrate the moral superiority of the Qing and win the hearts and minds of the people from the Taiping side. Ding argued that people liberated from the Taiping occupation would be grateful for this benevolent act and those still under occupation would help the imperial army crush the rebels with ease.⁴⁶

The Tongzhi Emperor⁴⁷ referred both memorials to the board of revenue⁴⁸ for speedy deliberation. Yet before responding to them, the Board also received the memorial of Zeng Guofan and Li Hongzhang. Drafted by Guo Songtao and Feng Guifen,⁴⁹ the memorial calculated the ten-year average for the recent thirty years to prove that the grain quota was too high to fulfill even when Suzhou was relatively peaceful and prosperous during the Daoguang and Xianfeng reigns. Successive governors thus had no choice but to forfeit reports about bad harvests caused by natural disasters and pleaded the central court for tax relief repeatedly. When local gentry threatened to report such fabrications of natural disasters to the court, the excessive quota also became a cause of regressive tax rates.⁵⁰ Thus cutting the quota and abolishing the rate difference between big and small households⁵¹ in Su-Song-Tai would greatly relieve the burden of the people. The revenue of the state, on the other hand, would not decrease since actual tax turnout had always been much lower than the quota.⁵²

⁴⁵ This Ding Shouchang is a different person from a military officer from Hefei who had the same name (1826-1880). *Qing Shigao*, 451: 12557.

⁴⁶ *JFQA*, 2: 4-7.

⁴⁷ As explained earlier, since Tongzhi Emperor was in his minority, two empresses dowagers, advised by Prince Gong and central ministers, issued imperial decrees on his behalf. See Luke Kwong, *A Mosaic of the Hundred Days*, 20-25.

⁴⁸ Though Grand Councilor Bao Yun was the Board minister, and Grand Councilor Wen Xiang temporarily held the acting Board minister in 1865, Grand Secretary Wo Ren was the real leading administrator of the Board. *SYD*, 2: 1386, 4: 236.

⁴⁹ Feng Guifen, *Xianzhi tang gao* (hereon *XZTG*), 4: 6-7.

⁵⁰ Tax rate differences also existed within gentry households and commoner ones. See the Zeng-Li memorial by Feng Guifen for a more detailed discussion of the issue. *JFQA*, 2: 13-23.

⁵¹ This issue of big and small household centered on their unjust differences in paying surcharges and receiving tax reliefs. See Zhao Siyuan, "Shijiu shiji zhongye Suzhou zhi 'daxiao hu' wenti," 79-83.

⁵² *JFQA*, 2: 13-23.

The Zeng-Li memorial reached Beijing on July 9. On that very day, the emperor accepted their memorial by issuing an edict. Zeng and Li were ordered to investigate the actual situations in all counties of Su-Song-Tai and propose the proper amount of tax reduction so that the problems of disaster forfeits, tax farming, surcharges, and customary fees could all be permanently eliminated.⁵³ This immediate imperial support without forwarding the issue for the deliberation of the board of revenue first was highly exceptional. Perhaps Pan Zuyin, Ding Shouchang and others had mobilized enough support for the tax reduction in Beijing that even the emperor was well aware of these problems in Jiangsu.⁵⁴ The ultimate goal of the grain quota reduction was to ease the expenditures of the state and the burden of the people.⁵⁵

The Board of Revenue did not respond to the edict or the reduction proposals until July 18. In addition to acknowledging the necessity for reduction in the tribute grain quota of Su-Song-Tai, the Board memorialized the emperor to extend the tax cut to Zhejiang Province supervised by Acting Governor Zuo Zongtang. Furthermore, Suzhou, Songjiang and Taicang needed to share the tax reduction with Changzhou and Zhenjiang, where tax rates were lower. The Board proposed that Su-Song-Tai should lower their heavier quota by one third, and those of Changzhou and Zhenjiang (Chang-Zhen for short) should be reduced by 10%. The Board begged the throne to pardon all land tax duties (*diding*⁵⁶ 地丁 and tribute grain) of Su-Song-Tai and Cheng-Zhen for one year.⁵⁷ The emperor fully supported the Board. In the edict on July 18, he further emphasized that even Su-Song-Tai could only fulfill 40% of its quota historically, weaving all of the unfulfilled 60% without sharing any reduction with Cheng-Zhen

⁵³ SYD, TZ2: 554.

⁵⁴ Alternatively, the Daoguang Emperor's policies on lawsuits of tribute grain corruption in Jiangnan may be the reason of imperial awareness as well as support. Zhao Siyuan has studied policies of Tao Shu, Xu Congyi and the Daoguang Emperor on lawsuits against local government corruptions regarding tribute grain taxation. See Zhao Siyuan, "Cong 'baocao' dao 'gaocao'," 78-82.

⁵⁵ SYD, TZ2: 554.

⁵⁶ In Ming, *di* (land) and *dīng* (labor service) were two separate taxes. Yet the two were merged and levied according to land ownership in Qing. See Chen Feng, *Qing dai caizheng zhengce yu huobi zhengce yanjiu*, 213-219.

⁵⁷ JFQA, 2: 8-12.

and Zhejiang would be “alarming for state granaries as well as unfair for other provinces.”⁵⁸ The overall principle of the reduction, the emperor reiterated, was to “provide relief for the people without sacrificing the revenue of the state.”⁵⁹

After many rounds of debate over a period of two years,⁶⁰ on October 28, 1865, Li Hongzhang and the Suzhou Financial Commissioner Liu Xungao finally memorialized the throne about the proposed charters of the tax reduction in Su-Song-Tai and Chang-Zhen. They argued that reducing the tribute grain quota without cutting all other grain affiliates was impossible, since glutinous rice (*bailiang* 白糧), legal meltage and transportation allowances for tribute grain troops (*zengwu* 贈五) of the remitted (*qiyun* 起運) account, as well as rice for the army (*nanmi* 南米), salaries of canal transportation troops (*xingyue* 行月), salaries of artisans in the Suzhou Imperial Manufactory (*jumi* 局米) and rice for orphans (*xumi* 卹米) of the retained (*cunliu* 存留) account⁶¹ were not separated from the tribute grain quota when collected from taxpayers. Yet Li and Liu conceded that the reduction of *bailiang* and *nan-xu-ju* rice had to be compensated for from other sources of incomes, such as allowances for canal transportation troops.⁶²

On December 22, the Board of Revenue responded to Suzhou’s request for tribute grain quota reduction. The Board agreed to consider Jiangsu’s case separately from the approved Zhejiang, and supported nearly every article of the proposal. Most importantly, the Board specified the amount of grain reductions for each prefecture and department of Suzhou Province.⁶³ The emperor gave full support to the Board again by issuing his edict on the same day:

⁵⁸ SYD, TZ2: 596. 於倉儲既有關聯、於辦法亦欠均平。

⁵⁹ SYD, TZ2: 596. 下恤民生而不至上虧國用。

⁶⁰ Feng Guifen accused Liu Xungao of being the troublemaker. Feng Guifen, *XZTG*, 4: 9. See below for more.

⁶¹ *Qinding Hubu zeli* (hereon *TZHBZL*), 19: 19-20, 23; Li Wenzhi, *Qing dai caoyun*, 168. It should be noted that *nanmi*, *jumi* and *xingyue* were reorganized into the *qiyun* account right after the memorial. See *TZFYQS*, 1: 21-30.

⁶² *JFQA*, 2: 32-42.

⁶³ *Ibid*, 2: 49-52.

After this reduction, the Governor-General and Governor should carefully inspect all local officials on the collection and delivery of tribute grain. People's arrears offset by official deficits is prohibited. No relief should be requested unless there is an actual natural disaster and a bad harvest. If someone still forfeits them, he should be severely punished. Flaws such as tax farming and surcharges should be permanently eliminated, so as to increase wealth of the people and strengthen imperial taxation. The Governor-General and Governor should inscribe and publish this reduction immediately. The ultimate will of the court for this exceptional benevolence is to justly convey the benefits to the people. Corruption by clerks and runners is intolerable.⁶⁴

In order to show how this new reduction differed from the original one approved in 1863, I have compiled the following tables.

Place	Quota 63	Reduction	Remaining	Quota 65	Reduction	Remaining
Suzhou	750,000	250,000	500,000	877,564 [#]	326,632	550,932
Songjiang	340,000	113,333	226,667	427,461	116,544	310,917
Changzhou	290,000	29,000	261,000	355,980	35,598	320,382
Zhenjiang	160,000	16,000	144,000	214,735	21,473	193,262
Taichang	110,000	26,667	83,333	153,432	42,877	110,555
Total	1,660,000	435,000	1,225,000	2,029,174 [*]	543,126	1,486,048

Source: Column 2, 3, 4 from JFQA, 2: 8-12; Column 5, 6, 7 from SYD, TZ4: 1241.

^{*} This cell does not equal to the sum of Column 5, because the edict did not consider the number below 1 *shi*.

[#] including Mu Zhuang, an imperial property managed by the imperial household department and calculated separately from state land.

Table 5.1 Reductions of 1863 and 1865

	Beijing	Meltage	Tongzhou	Meltage	Bailiang	Meltage	Total
1829	1,040,133.7	416,053.5	94,832.5	28,449.7	69,025.0	20,707.5	1,669,201.9
1865	732,987.7	293,187.9	68,054.8	20,416.2	69,025.0 [*]	20,707.5 [#]	1,204,379.1

Source: Row 2 from Qinding Hubu caoyun quanshu, 1: 3, 2: 6; Row 3 from TZFYQS, 1: 21-25.

^{*} Though the taxation of bailiang was reduced, revenue from other sources was used to compensate the reduced amount. See below for an estimate.

[#] calculated as 30% of bailiang. TZHBZL, 19: 22.

⁶⁴ SYD, TZ4: 1231.

Table 5.2: Comparison of Tribute Grain Quota of Suzhou Province, 1829⁶⁵ and 1865

From the tables above, it was clear that the reduction of 1865 was larger than what was promised in 1863. If we only calculate the tribute grain quota, rather than the overall reduction, the distance between the two becomes much smaller.⁶⁶ Comparing the figures in Table 5.1 and Table 5.2, it is clear that 464,831.8⁶⁷ out of 543,126 *shi* of reduction (85.6%) was from tribute grain. The rest 78,294.2 *shi* of grain was reduced from various salaries and allowances.⁶⁸ Though the central government had refused any further reduction of the tribute grain tax quota, what it had accepted was the largest tax reduction in late imperial history.

The Reduction of Surcharge

The second stage of the tax reduction, as Zeng Guofan and Li Hongzhang designed in 1863, was to reduce surcharges after the imperial approval of quota reduction. Upon hearing of the imperial edict of July 18, 1863, many Suzhou gentry natives, such as Feng Guifen and Wu Yun, had mixed feelings. On the one hand, they did not expect that their request to reduce the heavy grain burden would have been so easily accepted by the emperor. On the other hand, they regretted that they had not asked for more.⁶⁹ Guo Songtao and Feng were shocked to learn that the Board completely ignored their arduous calculations; despite the one-third reduction, the remaining amount was still too high to fulfill.⁷⁰ Wu Yun accepted the edict and thought the

⁶⁵ It should be noted that when *SYD(TZ)*, *JFQA*, *TZFYQS* mention tribute grain quota, they refer to that of 1830, rather than 1829. Yet I cannot find the quota of 1830 in any material. Fortunately, there is no reason why the two should be significantly different. Zeng Guofan's letter confirmed that the total of 1829 and 1830 were the same. *JFQA*, 3: 12.

⁶⁶ The *Huidian* in the *Qianlong* Reign defined tribute grain (*cao* 漕) as *zhengdui* (正兌 rice for Beijing), *gaidui* (改兌 for Tongzhou), glutinous rice (*bailiang* 白糧), wheat (*moumai* 麴麥), and black beans (*heidou* 黑豆). *QLHD*, 13: 1-2. Though in daily use, tribute grain was equivalent to *zhengdui* and *gaidui*.

⁶⁷ This tribute grain reduction figure is also larger than the 1863 figure by 29,831 *shi*, 24,287 (82.7%) out of which can be attribute to the inclusion of *bailiang* in the reduction. *TZFYQS*, 1: 25.

⁶⁸ This number is exaggerated since 15,270.4 *shi* of reduction remained unassigned in 1865. *JFQA*, 6: 62.

⁶⁹ Feng Guifen, *XZTG*, 4: 7-8.

⁷⁰ Feng Guifen, *XZTG*, 4: 9.

Board insinuated that scattered people and wasteland were possible excuses for future tax relief.⁷¹ Nevertheless, no sooner had they learned about the imperial approval than a campaign for more tax reduction began.⁷²

In the first of a series of three letters, Feng urgently asked Li Hongzhang to utilize the imminent recovery of Suzhou as an opportunity to ask for a further 200,000 *shi* tribute grain quota reduction.⁷³ However, Feng soon learned from Pan Zengwei that the newly promoted Jiangsu Financial Commissioner, Liu Xungao, who replaced Guo Songtao as the official in charge of the tax reduction, had a different idea on how to proceed with the reduction.⁷⁴ In one draft memorial⁷⁵, Liu compared the burden of tribute grain in Su-Song-Tai and Chang-Zhen, and concluded that similar reductions in the land and head tax (*diding*) were needed. He asked for a 30% *diding* reduction so that Suzhou Province could recover from the recent disaster.⁷⁶ Another draft by Liu proposed that the reduction should be distributed among different rates incrementally, regardless of the location of the taxpayer. All rates should be reorganized into several groups, and the lowest should receive no reduction.⁷⁷

However, both Feng Guifen and Zeng Guofan opposed Liu Xungao's idea. In his second letter to Li Hongzhang, Feng listed ten reasons why he regretted Liu's proposition for a 30% *diding* reduction and opposition to the Board decision to extend the grain quota reduction to Chang-Zhen. The incremental distribution, argued Feng, was a breach to the idea of equality and justice, and thus would be detrimental to the interest of the people.⁷⁸

Similarly, Zeng Guofan echoed Feng's contentions. He pointed out that the incremental method with entrance threshold in fact meant that Changzhou and Zhenjiang would barely

⁷¹ Wu Yun, *Liangleixuan chidu*, 1: 15.

⁷² Feng Guifen, *XZTG*, 4: 9.

⁷³ *Ibid*, 5: 7-9.

⁷⁴ *Ibid*, 5: 10. Pan Zengwei later told Feng that Liu Xungao had not consulted the Grain Intendant, let alone gentry-bureau managers, for their opinions regarding Liu's tax reduction proposals. See *Ibid*, 5: 15.

⁷⁵ The drafts by Liu Xungao and others were not submitted to the throne, but were preserved in Vol.4 of *JFQA*.

⁷⁶ *JFQA*, 4: 7-9

⁷⁷ *Ibid*, 4: 10-11. It should be noted that the draft did not specify the exact entrance threshold.

⁷⁸ Feng Guifen, *XZTG*, 5: 10-13.

receive any reduction, since rates in the two prefectures were the lowest in Suzhou Province.⁷⁹ While Liu Xungao proposed to dispute the grain quota reduction of Chang-Zhen, Zeng Guofan was determined to defend the approved memorial of the Board of Revenue. In a letter to Liu in 1864, Zeng vehemently opposed the request to cut *diding* and preferred an equal distribution of the 1/3 and 1/10 reductions respectively, rather than Liu's incremental distribution mechanism.⁸⁰ After another exchange of letters, Zeng reluctantly conceded that a threshold rate of 0.05 *shi* and 0.03 *shi* could be set up, yet he still favored an equal reduction.⁸¹ Before Zeng left Jiangsu for Shandong to suppress the Nian rebellion in 1865, when the rebels shockingly killed the Mongolian Prince Senggerinchin,⁸² he cautioned Liu against exceeding 20% in his new *diding* reduction memorial for fear of imperial displeasure. Zeng also urged Liu to memorialize immediately as Suzhou was recently recaptured.⁸³ Hence, a revised memorial drafted by Liu Xungao was finally submitted five days later.

On June 9, 1865, nearly two years after the July 18 Edict approving reduction of the grain quota of Suzhou Province, a follow-up Zeng-Li memorial asking for a 20% cut in *diding* and canal transportation fees (*caoxiang* 漕項)⁸⁴ was finally submitted. Alleging that the two monetary taxes (paid in silver, unlike tribute grain in kind) were either transferred from excessive tribute grain quota or were used to support the transportation of the grain, the authors beseeched the emperor to extend the reduction. Furthermore, they proposed the incremental distribution mechanism for Su--Song-Tai and the equal distribution mechanism for Chang-Zhen respectively.⁸⁵

The Board of Revenue, however, turned down this newest request. Since reducing

⁷⁹ *JFQA*, 4: 11-12.

⁸⁰ *Ibid*, 3: 11-13, 4: 9.

⁸¹ Liu initially argued for a 0.08 *shi* threshold throughout Suzhou Province. *Ibid*, 3: 14-16. In a comment dated May 28, 1864, Zeng withdrew his support for a 0.03 *shi* threshold in Chang-Zhen. *Ibid*, 4: 12.

⁸² Liu Kwang-ching, "The Ch'ing Restoration," 464-471.

⁸³ Zeng's was so cautious that he even explicitly expressed unwillingness to sponsor the memorial. See *JFQA*, 3: 17.

⁸⁴ According to the Board of Revenue, *caoxiang* was a silver tax about 600,000 taels to support tribute grain transportation. *JFQA*, 2: 31. See also Li Wenzhi and Jiang Taixin, *Qing dai caoyun*, 90-91.

⁸⁵ *JFQA*, 2: 24-28.

caoxiang and *diding* would result in inadequacy in maritime shipping cost of tribute grain and regular governmental cost such as salaries for troops and artisans in Jiangsu province, the Board dismissed the proposal as “unacceptable.” The Board preferred Suzhou officials to learn from the experience of Zhejiang’s reduction in lowering surcharges on *diding*. Yet the Board approved the second part of their memorial on the distribution arrangements.⁸⁶ Following the advice of the Board, on August 16, 1865 the Emperor issued an edict denying the new request of quota reduction in Suzhou. The proper way to provide relief for the people, the Emperor decreed, should not sacrifice the revenue of the state, that is, the *diding* quota. Eliminating surcharges (*fushou* 浮收) was a better way to help the people.⁸⁷ Actually, on June 25, the Board had already sent an inquiry to Suzhou about the possibility of shifting the canal transportation fees for maritime tribute grain transportation.⁸⁸ Hereafter, the Suzhou tax reduction campaign shifted its focus from quota to surcharges.

The replies from Suzhou Provincial officials were much more prompt this time. On October 28, 1864, the same day when they memorialized the plan to cut tribute grain tax quota, Li Hongzhang and Liu Xungao memorialized that the provincial campaign to eliminate surcharges was temporarily successfully. Liu negotiated a minimal cash price for *diding* that only collected a small amount of surcharge for office use. He also reduced the meltage fees by more than half. Had the quota been fulfilled, the amount of silver saved by these two methods would have amounted to 600,000-700,000 taels, or 43-50% of the quota.⁸⁹ *Fushou* in this sense is a percentage increase on the quota, the meaning commonly understood in previous works.⁹⁰

The second memorial of Li and Liu, however, portrayed *fushou* as something different. As the Board suggested, statutory expenses for tribute grain transportation along the Great

⁸⁶ Ibid, 2: 29-31.

⁸⁷ SYD, TZ4: 711.

⁸⁸ JFQA, 2: 57-59.

⁸⁹ Ibid, 2: 43-46.

⁹⁰ Wang Yeh-chien, *Land Taxation in Imperial China*, 33, 36-37; Madeleine Zelin, *The Magistrate’s Tael*, 48-50.

Canal, such as *caoxiang*, could be shifted for the current transportation by sea.⁹¹ If the shifted statutory expenses were adequate to cover the expenses of maritime transportation, *jintie* donations (津貼) for maritime shipping from the people --- another kind of *fushou* --- could be dropped.⁹² Li and Liu estimated the transportation fee at 0.7 tael for 1 *shi*, or 748,000 taels for roughly 1.072 million *shi* of tribute grains delivered to the North according the reduced quota.⁹³ Statutory rice and silver salaries for canal transportation in Suzhou Province could cover up to 93% of that cost. Moreover, Li and Liu also reported that the customary fees (*lou gui* 陋規) of tribute grain --- silver surcharges collected by lower officials, especially the county magistrate, for the expenses of higher officials and their subordinates⁹⁴ --- were abolished in Suzhou as well. These two added up to 1,400,000 to 1,500,000 silver taels. Li and Liu concluded that the reforms on *fushou* would benefit both the people and the government, thus adhering to the imperial principle of helping the people without sacrificing the revenue of the state.⁹⁵

The Board endorsed this self-gratifying *fushou* reduction report on December 22, and agreed to shift the statutory transportation expenses from the grand canal to maritime transportation. Yet the Board insisted that Suzhou Province should not regard the approved shipping cost at 0.7 taels per *shi* as a fixed amount. Furthermore, Suzhou was still required to clearly report the collection, storage, and transfer of the transportation expenses in the annual *zouxiao* before shipping the grains to the North.⁹⁶ The actual number of shipped tribute grains and meltage for 1865, as Ni Yuping reveals, was 400,550 *shi*, while the actual amount received and verified by the Board was 330,267 *shi*.⁹⁷ Apparently, the tribute grain tax quota, even after the biggest tax reduction in late imperial Chinese history, was still too high to fulfill for

⁹¹ *JFQA*, 2: 31, 57-59.

⁹² *Ibid*, 2: 67.

⁹³ The reduced quota for tribute grains is roughly 1.2 million. See Table 5.2. But roughly 0.13 million was needed for fees. Li Hongzhang *quanji*, 2: 299.

⁹⁴ Madeleine Zelin, *The Magistrate's Tael*, 55-58.

⁹⁵ *JFQA*, 2: 60-64.

⁹⁶ *Ibid*, 2: 65-69.

⁹⁷ Ni Yuping, *Qing dai caoliang haiyun yu shehui bianqian*, 198-9. For Li Hongzhang's memorials on the charter and shipment of the tribute grain of 1865, see Ye Zhiru and Ding Jinjun, "Tongzhi nian jian haiyun caoliang shiliao shang," 44-47.

Jiangsu.⁹⁸

The Tongzhi tax reduction in Suzhou Province stood out in a period of dislocation and financial difficulties due to massive rebellions. Despite being the paramount source of staple food that the emperor and his officials in Beijing consumed, Su-Song-Tai and Chang-Zhen were relieved of 1/3 and 1/10 of the total grain quota respectively, as well as 43-50% of surcharges of the *diding* quota. Mary Wright once called these kinds of “benevolent” actions by the Qing state and its provincial officials a “return to the agricultural roots” of state orthodoxy and traditional Confucian beliefs.⁹⁹ The general principle of the tax reduction, *guoji minsheng* (國計民生), seems to echo her view. Yet instead of being an impractical Confucian ideal, the board of revenue put this principle into practice to support the reduction of surcharges to alleviate the burden of the people, and to rebut excessive quota reduction that might damage the revenue of the state. It is also clear that Jiangsu provincial officials, the board, and the emperor were well aware that tribute grain and its affiliates such as *bailiang* and *nan-xu-ju* rice were not distinguished when collected from taxpayers. Yet instead of implementing a rationalizing classification system, all agreed to maintain this ambiguity. Hence, the state kept extraction at a low level and continued to uphold imperial prerogatives of Confucian legitimacy, but intentionally fell short of the Weberian modernizing rationalization.¹⁰⁰ Perhaps, preserving this space of ambiguity would facilitate the livelihood of all in the social-cultural entity of late imperial China.

However, on closer examination, the initiators of the reduction were far from Wright’s “Confucian idealists” who despised commercial profit. Instead, Wu Yun, Pan Zengwei, and

⁹⁸ Li Hongzhang explained that the collection at some counties were waived and/or reduced because how broken they were. Li Hongzhang *quanji*, 2: 384. Of this 400,000 shi, at least 100,000 were purchased using rent *lijin* (*zujuan* 租捐) raised from Suzhou gentry. Li Hongzhang *quanji*, 2: 369. For rent donations, see below.

⁹⁹ Mary Wright, *The Last Stand of Chinese Conservatism*, 153-166.

¹⁰⁰ In his study of clerks and runners in county-level governments, Bradley Reed explained the content and limitations of Weberian categories in understanding local governance. See Bradley Reed, *Talons and Teeth*, 7-12.

their inner circle of friends were the most active and innovative gentry reformed during the Taiping resurgence, who had relocated to Shanghai where they spent time actively coordinating the movement of both Qing and foreign forces. They were also lijin experts in alliances with foreign consuls as well as high ranking provincial and central government officials. When the gentry coordinators saw the initial reduced quota so little, they continued to press for a larger tax cut. Their power was alternatively manifested in the continuation of favorable tax rates, which large gentry households, such as Feng Guifen's, enjoyed despite state prohibitions.¹⁰¹

Yet the goal of reducing people's tax burden without sacrificing state revenue could only be achieved by squeezing the profit of the intermediaries, i.e. the ambiguous space. When the state and gentry continued to enjoy their privileges, state employees and dependents, such as soldiers, artisans, and orphans (*nan-xu-ju*), had their income cut. Also, the canal transportation troops had their allowances shifted for maritime transportation. The tax reduction thus might have caused massive unemployment for the canal transportation troops, who later could man various rebellious groups such as the Boxers. As for customary fees, meltage fees, and the official silver-cash exchange rate, all of them supported the lifeblood of the ill-funded local governments, but were conveniently attacked as corruption, and eliminated easily on paper.¹⁰² No wonder when Ding Richang took the Jiangsu Governorship from Li Hongzhang, he found all problems resurfacing again!

¹⁰¹ James M. Polachek, "Gentry Hegemony: Soochow in the T'ung-chih Restoration," 211-3; Kathryn Bernhardt, *Rents, Taxes and Peasant Resistance*, 148-153.

¹⁰² For Li Hongzhang's measures to against local surcharges, including setting the reduction in stone, see, for example, Li Hongzhang quanji, 2: 479. In 1868, Jiangsu Governor Ding Richang discovered that clerks and runners continued to levy surcharges as usual. See Ding Richang, *Fu Wu zougao*, 1: 9. Dennerline is quite optimistic about the reforms from 1660s to 1680s because he only looks at official documents. The stories told by local elites, however, might tell a similar study to our current one. See Jerry Dennerline, "Fiscal Reform and Local Control: The Gentry-Bureaucratic Alliance Survives the Conquest," 115-119.

Bridging the Civil War and the Reconstruction: The Refugee Protection Bureau, 1860-1863

If the tribute grain quota reduction was reducing a quota that was never fulfilled, and the surcharge reduction only worked for a few years, then why bother? In the second half of this chapter, we will reevaluate the achievements of the grain tax reduction not in terms of how much quota or surcharge was reduced, but as a necessary condition to create a momentum which prohibited additional land tax surcharge as the funding source for the post-war reconstruction. The alternative is none other than *lijin*.

In the aftermath of the civil war, all kinds of reconstruction were urgently in need. Even the Governor's yamen and the prefectural Confucian temple/school needed to be rebuilt. Yet what roles should the government and gentry play in the reconstruction, and equally if not more importantly, who should pay for the reconstruction?

Of course, Suzhou gentry coordinators would not miss the reconstruction. In fact, they were preparing for the roles long before the recapture of Suzhou. Sanctioned by the Shanghai administration in 1860, of which they were an indispensable part, the gentry coordinators and other Suzhou gentry elites founded a charitable organization under the name the Refugee Protection Bureau (*Baoxi ju* 保息局), located at the Guangfu Monastery (廣福寺) in the walled city of Shanghai (see Map 1).¹⁰³ *Baoxi* was a term from the *Rites of Zhou*, a classical text that became more popular in the Jiangnan scholar-literati circles thanks to the rise of the school of Evidential Learning.¹⁰⁴ According to the *Rites of Zhou*, there are six principles for the preservation and reproduction (*baoxi*) of the people, based on which the grand director of multitudes (*da situ* 大司徒) nourishes the people. The grand director of multitudes should 1)

¹⁰³ *Baoxi ju zhengxin lu*, 2a.

¹⁰⁴ Jaeyong Song, *Traces of Grand Peace*, 37. For the new intellectual trends of evidential learning in Eighteenth-century Qing dynasty, see Benjamin Elman. *From Philosophy to Philology: Intellectual and Social Aspects of Change in Late Imperial China*. (Los Angeles: UCLA Asian Pacific Monograph Series, 2001). Elman. *Classicism, Politics, and Kinship: The Ch'ang-chou School of New Text Confucianism in Late Imperial China*. (Berkeley: University of California Press, 1990).

cherish the children; 2) feed the elderly; 3) rescue the abandoned (orphans and widowers without children); 4) pity the poor; 5) treat the sick leniently; 6) pacify the rich.¹⁰⁵

Seeing from its statutes, the Refugee Protection Bureau seemed to share the first five principles of the classic. It claimed to provide coffins, funeral service, medicine, education, and paper recycling either for free or at discounted prices.¹⁰⁶ The only principles that the statutes left out was the sixth principle, that is, pacify the rich. The Refugee Protection Bureau indeed looked like a charitable organization that did good at a time of dire need when people throughout Jiangnan fled to Shanghai as refugees.

However, I argue, it would be more accurate to see the Refugee Protection Bureau as upholding only the principle of pacifying the rich. Statutes of the Refugee Protection Bureau stated that the charitable organization exclusively served refugees from Suzhou city.¹⁰⁷ So, refugees from elsewhere, even the suburbs of Suzhou, were excluded. Moreover, in order to prove residency in Suzhou city, claimants, except for the socially renowned, needed to submit proofs. Such evidence could include real estate deeds, business permits, or tax receipts. Since Suzhou was one of the most commercially developed urban areas in Qing China, only the rich and/or powerful could own real estate and/or business within the city walls. The majority of residents were land tenants and/or manufacturing laborers, who could not have owned such paperwork. If these tenants and laborers acted angrily for being not qualified for help from the Refugee Protection Bureau, the latter would not hesitate to prosecute the least advantaged for disturbing public order.¹⁰⁸ The only exception to the Suzhou residency rule was for widow care. Here the Refugee Protection Bureau allocated quotas among widows from Suzhou city (Su 蘇), Shanghai city (Shen 申), and suburbs (*xiang* 鄉). The quota for each group was 200,

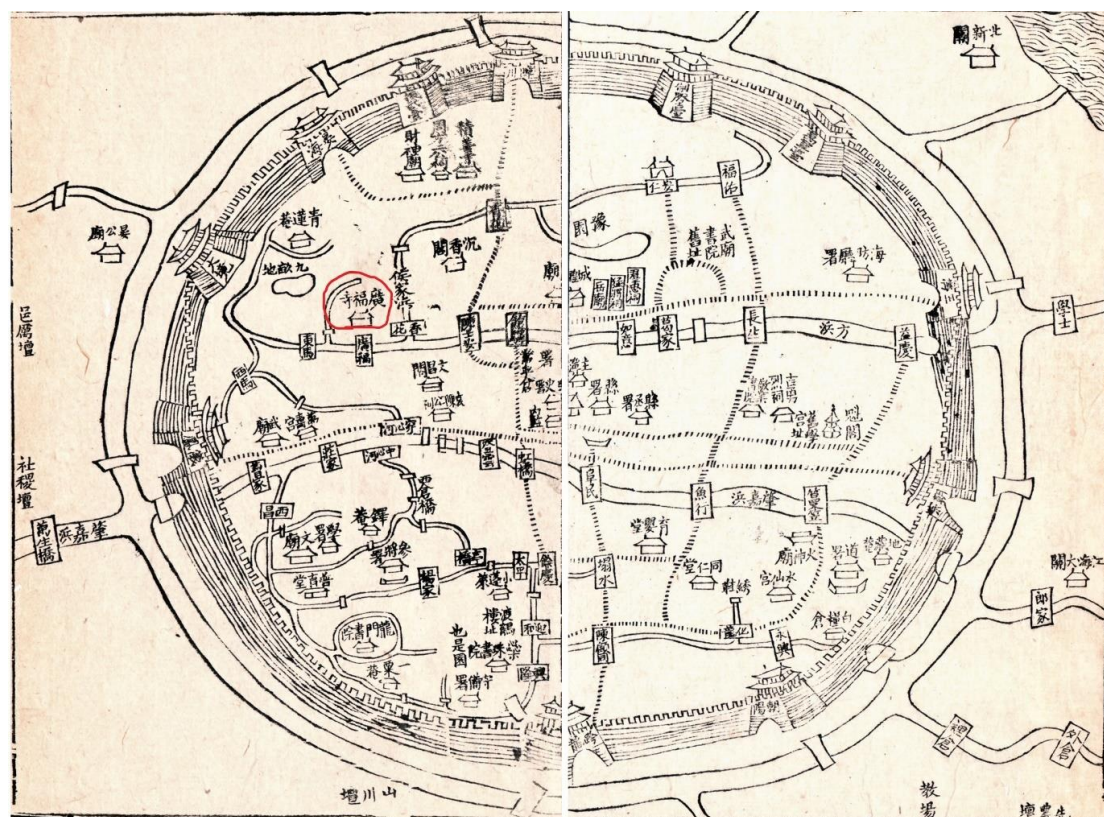
¹⁰⁵ My translation of this passage is based on Edouard Biot's (1803–50) French translation of the *Tcheou-li* with some minor changes. See Edouard Biot, *Le Tcheou-li ou Rites des Tcheou*, vol.1, 209 (Paris: Impr. Nationale, 1851).

¹⁰⁶ *Baoxi ju zhengxin lu*, 7a-14b.

¹⁰⁷ *Baoxi ju zhengxin lu*, 4a. The Refugee Protection Bureau relaxed the urban Suzhou requirement for widows, see below.

¹⁰⁸ *Baoxi ju zhengxin lu*, 20a.

100, and 100 respectively, favoring Suzhou city.¹⁰⁹ Those widows who did not reside in Suzhou, however, could still be daughters of big Suzhou lineages who married away.



Source: Shanghai Xian zhi (1872), juan shou (卷首), 13b-14a.

Map 5.1 Map of Shanghai County Seat, 1872. The location of the Refugee Protection Bureau was at the Guangfu Monastery, circled in red.

The Refugee Protection Bureau had an innovative funding structure. As discussed in Chapter 2, before the Taiping occupation in 1860, charities in Suzhou such as the Infant hall relied on donations from individuals donations and/or government land endowment as main sources of funding.¹¹⁰ Attributing to the Suzhou tradition as its predecessors, the Refugee Protection Bureau received funding from the old lijn funds of same-trade organizations, like the Tong ren tang in the 1840s, the new lijn for public finance through Yearly Fixed Donations,

¹⁰⁹ Baoxi ju zhengxin lu, 12a.

¹¹⁰ For those charities supported solely by donations and never became public, such as those organized by Pan Zengyi (1792-1852) and Peng Shaosheng (1740-1790), see Wang Weiping, *Qing dai Jiangnan diqu cishan shiye puxi yanjiu*, Chapters 2 and 3.

and cash donations from individuals. For the Refugee Protection Bureau, organizations of silk merchants, weaving machine merchants, embroidery merchants, and ginseng merchants all pledged lijn donations for its revenue. For each weaving machine, the trade donated 0.1 beans standard taels per month to the charity regardless of actual business performance; For embroidery merchants, 1% of their transactions were donated to Baoxi ju.¹¹¹ In other words, not only did the Refugee Protection Bureau disqualify manufacturing laborers as recipients of its provisions, it directly exploited the latter to benefit the rich and powerful Suzhou gentry refugees in Shanghai.

Account Balance and Interest	2608719	13.8%
Trade Donations (Tijuan)	5752271	30.5%
Yearly Fixed Donations	1776829 [#]	9.4%
Cash Donations	3295759	17.5%
Operating Income	5424634	28.8%
Total	18858212	

Source: Baoxi ju zhengxin lu, 35-36.

[#] 1500,000 was transferred from the Shanghai general bureau of lijn approved by Li Hongzhang

Table 5.3 Income of the Refugee Protection Bureau of 1863 [TZ2], in cash

The mix use of the old lijn funds of same-trade organizations and the new lijn for public finance as major sources of revenue, however, marked the transitional nature the Refugee Protection Bureau between the old Tong ren tang model in the 1840s and the future public charities in Suzhou during the reconstruction. Not a single cash in revenue came from real estate! Directed by powerful Suzhou gentry elites who easily outrank local officials in Shanghai, the Refugee Protection Bureau was sanctioned and financially supported by the

¹¹¹ Baoxi ju zhengxin lu, 4b.

government via lijn in the name of doing good. Not only did Li Hongzhang allocate 1500,000 cash from Shanghai general bureau of lijn for Baoxi ju every year,¹¹² he also increasingly helped with enforcing the old lijn donations from same-trade organizations.

Thus unsurprisingly, payments of lijn were faithfully solicited by the Qing government in Shanghai. For instance, a fabric shop owner surnamed Yan owed the General bureau of lijn in Shanghai more than 8,700 taels of silver of overdue charges. To clear his arrears, Yan gave up one commercial and two residential properties in Suzhou to the Shanghai government in 1862.¹¹³ Yan's properties were severely discounted as they were foreclosed to the government before the latter could restore control of Suzhou. Thus, those properties would be worthless to both the government and Yan unless the former could defeat the Taiping rebels. For Mr. Yan, lijn undoubtably feels like a tax which he would love to evade from.

Though Feng Guifeng and other directors claimed that the donations from the old lijn funds of same-trade organizations would not interfere with the new ones for public finance,¹¹⁴ the need of public enforcement to collect tijuan apparently proved otherwise. Unlike big merchant lijn, these merchant donations to the Baoxi ju were not rewarded. And the rate at 0.5%-1% --- on par with the generic lijn in Shanghai --- was not low at all. The ginseng merchants, for example, was responsible for the same rate at 0.5% for both the generic lijn and their donations to the Baoxi ju.¹¹⁵ Even if the old and new lijn were initially separated from each other, as in the case of the Refuge Protection Bureau, the voluntary and terminable nature of tijuan was giving way to the newly reinvented lijn for public finance, until they were united as one and enforced by the government as if it was a compulsory tax.

Thus, the Refugee Protection Bureau, under the façade of a charitable organization, did not allocate resources to those who desperately needed help, but to people of similar socio-

¹¹² Baoxi ju zhengxin lu, 15-16.

¹¹³ Gu Cheng, *Gu Cheng xin zha*, 57.

¹¹⁴ Baoxi ju zhengxin lu, 4a. 一则急公慕义、一则乐善好施.

¹¹⁵ Baoxi ju zhengxin lu, 4b.

economic background like its gentry refugee directors. It was more like a membership club than a genuine charitable organization. Members joined the club by demonstrating their socio-economic standing, traded favors with each other, and prospered at the expense of the people. The Qing government in Shanghai also understood that the bureau was more an elitist membership club than a charitable organization, but it still funded the latter with government money and protected it with law enforcement. It could only lead to one conclusion --- the government was the co-conspirator in this membership club to reward the gentry coordinators for their services in local administration.

In 1863, when the recapture of Suzhou was imminent, gentry directors of the Refugee Protection Bureau, supposedly running a charity in Shanghai, was also at the frontline.¹¹⁶ They were closely following the breaking news of the civil war not just as Suzhou native concerned about their hometown. Part of their interest was due to their plans to replicate Baoxi ju in Suzhou, to help accommodate the return to Suzhou. Therefore, after the recapture, the bureau immediately established a branch in Suzhou and began to facilitate gentry refugees' return home.¹¹⁷ This new model of gentry directed, government enforced, and lijn-funded charity embodied in the Refugee Protection Bureau spread to Suzhou and continued to benefit the rich and powerful gentry families in the post-Taiping reconstruction period.

What to Replace the Land Tax? Lijin and the Post-Taiping Reconstruction

The pace of gentrification of lijn was astonishing. Even before Suzhou was recaptured, Suzhou gentry already reached a deal with Li Hongzhang to levy a new lijn named rent lijn (*zu juan* 租捐). Pan Zengwei and others offered to contribute 1/3 of their rent for military

¹¹⁶ *Shanghai Xin bao* (hereon SHXB), 1863.12.31. Front Page.

¹¹⁷ *Shanghai Xian zhi* (1872), 2: 27a. TZSZFZ, 24: 16b.

revenue, 25% for reconstruction, including a 1.67% fee, and reserved 41.67% for their own income.¹¹⁸ And of course, the contributions by the Suzhou gentry also followed the reward mechanisms of the new guidelines.¹¹⁹ Whereas the provincial government could never fulfill the quota of the tribute grains, tenants could not fulfill their rent, either. Therefore, by pledging to contribute a part of their rent, the Suzhou gentry could again summon government enforcement to help collect their rent, as silk/tea merchants did in Shanghai for the collection of their merchant fund lijn. As Japanese historian Natsui Haruki convincingly argued, the rent lijn benefited the provincial government as well as the gentry landowners at the expense of tenants, who were constantly threatened by local enforcement.¹²⁰

Equipped with the rent lijn, Suzhou gentry began to carry out the reconstruction. Predictably, they again worked on charitable organization, particularly public charities, following old traditions of the Suzhou infant hall as well as new experiences directing the Refugee Protection Bureau in Shanghai. In late 1860s when the reconstruction of Suzhou was under way, six public charity halls (guan tang 官堂) --- either founded or funded by the government to provide welfare such as infant care, adult care, or funeral services --- were extant in Suzhou.¹²¹ In the 1860s, however, these halls regained partial independence from the state (see Yuqian above). A gentry committee, formed by those who had founded the Refugee Protection Bureau in Shanghai, nominated and selected directors to manage the halls.¹²²

With the positions of directorship secured again, the next item on the agenda was to survey what remained as well as what was lost. On August 18, 1864, the acting prefect of Suzhou

¹¹⁸ Li Hongzhang quanji, 2: 116.

¹¹⁹ Li Hongzhang quanji, 2: 291-295.

¹²⁰ Natsui Haruki, "Jukyu seiki chuyo Soshu no ichi sosan ni okeru shuso jokyo: Dochi genso to sore ni itaru katei," 1095-7.

¹²¹ Huang Hongshan, *Zhongguo jindai cishan shiye yanjiu: Yi wan Qing Jiangnan wei zhongxin*, 214-222.

¹²² Huang Hongshan, *Zhongguo jindai cishan shiye yanjiu: Yi wan Qing Jiangnan wei zhongxin*, 226-240.

published a public notice in the *New Series (Shanghai Xin bao)*¹²³ to inform former managers and tenants of charitable organizations in Suzhou that a gentry bureau headed by resettled gentry refugees including Feng Guifen, Gu Wenbin, Pan Zengwei would reconstruct charitable organizations based on guidelines proposed by the same gentry group. Former managers and tenants of those charities were responsible for reporting their property ownership in the charities and/or paying rents again. Those who failed or resisted to do so would be charged with disturbing public order and face prosecution by the government.¹²⁴

The gentry elites, however, understood investigating property ownership at public charities would not produce revenue for immediate use. If they could not secure a new source to fund the cost of restoring Suzhou, gentry elites themselves would be the ones who suffer from the burden, as it is customary for local governments to turn to land tax surcharges to pay for restoration projects, such as rebuilding schools and government offices.¹²⁵ To avoid such responsibilities, they already had a perfect candidate --- *lijin*, on which the Suzhou gentry had relied for the Refugee Protection Bureau. Therefore, all they needed was an excuse to justify the use of *lijin* to replace the land tax as the primary source of funding for the reconstruction of Suzhou.

The tribute grains reduction campaign, initiated by directors of the Refugee Protection Bureau, won approval from the central government, and thus created the right social momentum to shift the burden elsewhere for the gentry. Once the emperor issued edicts against land tax surcharges, provincial and local governments could not impose new surcharges for reconstruction projects.¹²⁶ In the eighth month of the Fifth year of Tongzhi (1866), the year

¹²³ The *New Series Shanghai Xin bao* has been mistakenly understood as a translated version of the *North-China Herald* (Later *North-China Daily News*). See, for example, Guo Wu, *Zheng Guanying: Merchant Reformer of Late Qing China and His Influence on Economics, Politics, and Society*, 105. But the former actually served as a semi-official gazette of the provincial/local governments of Jiangsu. *SHXB* also had a special section of *Peking Gazette* from which the *North-China Herald* translated into English.

¹²⁴ *SHXB*, 1864.8.18. Front Page.

¹²⁵ *Jiangsu Shengli*, TZ5: 579

¹²⁶ *Jiangsu Shengli*, TZ5: 579-580; TZ7: 9-10; TZ6: 631, 643-644, 649, 657.

following the finalization of the tax reduction, the financial commissioner issued a provincial regulation prohibiting the use of land tax surcharge for the reconstruction:

Thanks to the governor's benevolence in submitting a memorial, and emperor's grace in approving to cut the quota and surcharges, commoners could recuperate and reproduce. All registered commoners thus lived and worked in peace and contentment. If each time subordinate officials encounter a local public affair, they try not to distinguish the urgent from the non-urgent, but abruptly apply for approval to distribute the cost as land tax surcharges by referencing precedence; Some went further and added the distributed amount into tax receipts without waiting for superior's approval. Activities like these disregarded the hardship of the people, and run contrary to spirit of tax leniency (in the decree).... Henceforth, all request for distributing costs (as land tax surcharges) will be denied.... As for important matters relating to the reconstruction, those which did not request for distribution may explore alternative ways to raise money and carry out (the reconstruction).¹²⁷

The alternative to land tax, as the gentry refugees and the Jiangsu government knew well, was *lijin*. And if local businesses and/or lesser gentry dare to resist the collection of *lijin*, Suzhou gentry elites would not hesitate to summon the local government for enforcement. In late 1865, Li Hongzhang explicitly ordered local governments to comply with the request of *lijin* bureau for law enforcement:

Henceforth, as for the implementation of *lijin*, deputies and local officials should consult each other and carry out everything together, as well as take actions that suit the circumstances. When something is beyond the reach of local officials, deputies should take charge and see through the matter. If the power of the deputies was not adequate, local officials should back them up (with law enforcement). To ensure the uninterrupted flow of (*lijin*) transfers, local officials should take exceptional care of all matters relating to mediation as well as solicitation of *lijin* from merchants and commoners.¹²⁸

¹²⁷ *Jiangsu Shengli*, TZ5: 579-580. 現蒙大憲仁施奏、奉恩旨減賦裁浮、與小民休息、凡在編氓、無不安居樂業、倘各屬以按畝派捐有案可循、每遇地方公事不分輕重緩急、率即援以為請、甚至不候核准、輒議欲錢糧串內註明加收、似此罔顧民艱、實與輕徭薄賦之意、大相背謬。。。此後再有請攤之事、概不准行。。。至各縣善後要工、本未議請攤徵者、其中或可另行籌款辦理。。。。

¹²⁸ *Jiangsu Shengli*, TZ4: 563-564. 嗣後各屬辦理釐捐、一切公事、委員與印官務須會同商辦、因時制宜、其印官耳目所不及、以委員綜其成、其委員權力所不逮、以印官持其後、一切調協商民、催繳捐款、尤須地方官遇事認真、方可源源湊解。

Therefore, although the actual fulfillment of land tax and rent was not significantly impacted by the tax reduction campaign, the movement, initiated by Suzhou gentry elites, practically perpetuated lijn as a replacement of the land tax --- a process I call the gentrification of lijn. From a temporary measure against the Taiping rebels, lijn became an indispensable source of revenue in the new era of Tongzhi restoration for reform and reconstruction alike.

In addition to heading the above gentry bureau to plan for the reconstruction as well as clear property ownership, Gu Wenbin rebuilt and directed the Suzhou Infant hall from 1867 to 1870 until he handed over all reconstruction responsibilities to resume the career as an official. Before his removal from office due to mourning duties in 1860, Gu Wenbin served as the salt commissioner of Hubei, a position that customarily had authority over the infant hall at Jiangxia, a county in Wuchang Prefecture which served as the provincial capital of Hubei. Funding for the charity came from levies on the salt merchants as well as interest yield by government deposits, including those donated by Ioikiyan (Chapter 2).¹²⁹ While the building housing the charitable organization survived the attacks by the Taiping rebels, the charity itself ceased to operate due to a loss of income.¹³⁰ In 1858, under Gu Wenbin's tenure, Qing loyalists in Hubei relaunched the charity and welcomed voluntary donations.¹³¹ Therefore, Gu was acquainted with the operations of the infant charity in Wuchang as the supervising official before he became the gentry director of its counterpart in Suzhou.

As a result, the reconstructed Charity Hall for Infants received new levies from salt and pawnshops, both of which were necessities and essential services to the populace at large.¹³² In 1885, Gu Wenbin requested the Jiangsu financial commissioner to raise the monthly pawnshop lijn by 10k cash per business and allocate 30% of the increase (720k cash per month

¹²⁹ Huang Yongchang, *Chuantong cishan zuzhi yu shehui fazhan*, 172-174.

¹³⁰ *Jiangxia xian zhi*, 2: 50b.

¹³¹ *Guangxu Qi nian Yuying tang zengbu zhangcheng ba tiao*, 1a.

¹³² Gu Wenbin, *Guoyunlou jiashu*, 99-100.

for a total of 240 pawnshops¹³³) to the Suzhou infant hall,¹³⁴ reaching a total of 1800k per month for the charity.¹³⁵ This pawnshop lijn, which benefited the Suzhou infant hall, was levied on all 240 pawnshops in Su-Song-Tai and Chang-Zhen. The cost of reconstructing Suzhou was not only shifted to ordinary people who relied on the market for basic goods such as salt and access to credit and cash through pawnshops, but also distributed as widely as possible. As in the case of the Refugee Protection Bureau, provincial and local governments again acted in concord with the interests of big gentry families, while ignoring the adverse effects on the people.

No wonder tenants cried aloud against the gentry landowners, accusing them of not sharing the tax reduction.¹³⁶ The greatest generosity that Gu Wenbin and other gentry showed toward tenants was to finally set a smaller margin above the market price when collecting rent nearly twenty years after the reduction. In the autumn of 1872, Gu Wenbin's bursary (*zuzhan* 租棧) charged tenants 2,200 cash per *shi* of rice on rents when the market exchange rate was 1,990.¹³⁷ In 1884, Gu collaborated with other big gentry families to fix the exchange rate for tenants at 1,900 cash per *shi* of rice, when the market price was 1,730.¹³⁸ In terms of actual rent reduction, Gu lowered his markup by less than 1%, as the conversion rate would benefit tenants

¹³³ Suzhou prefecture had 71, TZSZFZ, 17:3a. Songjiang prefecture had 73, Songjiang Fu xu zhi (1883), 15: 5b. Taicang had 4, Taicang Zhou zhi (1919), 7:32b. Changzhou had at least 61, Wujin Yanghu xian zhi (1879), 2: 26b-27b.

¹³⁴ Gu Wenbin, *Guoyunlou shi wen gao*, 162-163. I calculate this number based on 30% the total loss of pawnshop lijn income for all public charities at 2400k.

¹³⁵ Wu Xian zhi (1933), 30: 15a. It should be noted that while Wu Xian zhi did not date this income, neither Jiangsu Sheng tong zhi gao nor Su shu caizheng shuomingshu had more details. YYTZ (1880) did not specify any information regarding lijn, either.

¹³⁶ Tao Xu, *Zu He*, 385-386; Ye Changzhi, *Yuandu lu Riji Chao*, 5, 3:17. Referencing the quantitative researches by Natsui Haruki and Frank Lojewski, Kathryn Bernhardt argued that the rent reduction cut 2 to 15 percent of the rent, which consumed up to 60 percent of the savings that a landlord earned through the land tax reform. Kathryn Bernhardt, *Rents, Taxes and Peasant Resistance: The Lower Yangzi Region, 1840-1950*, 137-138. Yet Bernhardt did not consider the rate of rent arrears, which Natsui Haruki counted using statistics of a local bursary from 4.8 to 61.7 percent from 1849 to 1859, which averaged 21.5%. And the rent arrears deteriorated in the 1860s. Natsui Haruki, "Jukyū seiki chūyō Soshu no ichi sosan ni okeru shuso jōkyō," 1084, 1097.

¹³⁷ Gu Cheng, *Gu Cheng xin zha*, 178. I calculated the market price based on the monthly average cash silver tael exchange rate of 1590:1 as reported by the North China Herald of Nov. 7 (p.405), Nov. 14 (p.430), Nov. 21 (p.453) and Nov. 27 (p.478) and the rice price of 1.25 silver tael per *shi* in the governor's monthly report to the emperor. The monthly reports are available through *Qing dai liangjia shujuku*.

¹³⁸ Gu Wenbin, *Guoyunlou riji*, 547. The market price range Gu noted was 1700 to 1800. Using the same methodology, I calculated the exchange rate at 1730, with the rice price of 1.17 silver tael per *shi* and an exchange rate of 1480:1 between cash and silver tael.

as long as they fulfill any percentage of the total rent. But by endorsing this meager reduction, the local government simultaneously guaranteed the use of law enforcement if tenants refused to pay rent at the exchange rate above. This anecdote further proved that the tax reduction campaign was a show that big gentry families and the government put on to shift the burden of restoration to the people.

	Market Rice	Gu Rice	Markup	Percent
1872	1990	2200	210	10.55%
1884	1730	1900	170	9.83%

Table 5.4, Rent of 1872 and 1884.

It seemed, however, that after securing funding for the restoration of Suzhou, Gu Wenbin did not have to continue his role as the gentry director of the public charity. He fulfilled the mourning period by 1862. Li Hongzhang, as governor of Jiangsu, memorialized the throne to reappoint Gu.¹³⁹ Additionally, a bureaucratic career with the Qing state never felt safer lately after the Qing defeated the Taiping rebellion in 1864. But Gu did not go to Beijing for reappointment until 1870. So, what kept him waiting for so long? Or, more precisely, what kept Gu interested in the Infant hall?

The economic benefit from managing a public charity should not be overlooked. As introduced in Chapter 2, Fuma, Leung, and Smith did not consider the earthly rewards of monetary benefits as the motives of philanthropy. While acknowledging that philanthropists could be driven by self-interest to do good, they never took the step to associate charity with money making. When Shanghai merchants and Suzhou gentry invested in, raised fund for, and later took over the local infant hall, their self-interests were unquestionable. Even compilers of the TZSZFZ --- headed by Feng Guifen --- had an annual income of 2352k cash from pawnshop

¹³⁹ *FHA*: 03-4605-083.

lijin.¹⁴⁰

During the reconstruction period, charity halls needed to survey their land holdings to report how many buildings and arable land were destroyed because of the Taiping civil war.¹⁴¹ To make up for the loss, the government permitted these charity halls to develop new land and property from reclamation. During this process, gentry directors reclaimed more sands (*shatian* 沙田) from rivers and made it their own.¹⁴² For example, an assistant of Gu Wenbin pocketed 600 *mu* of land, which yield a hefty rent income of approximately 1,000 silver taels annually.¹⁴³ Doing so was almost risk-free as newly reclaimed sand land was not taxable for the first few years.¹⁴⁴

When Wu Yun went back to Suzhou after the war, he was in charge of the male *Puji tang*, one of the six public charities. Wu also had a pawnshop and loved to collect arts (painting, calligraphy, bronzes, etc.). So almost everything I wrote about Gu Wenbin was true for Wu Yun as well. In fact Gu and Wu were related by marriage. However, primary sources on Wu Yun are unfortunately too scarce to write his case.

Additionally, like the Zhu family in the case of the Shanghai infant hall, Suzhou gentry elites who directed public charity also deposited assets of the hall into pawnshops with which they were involved. In fact, the big four pawnshops (*sidian* 四典) in Suzhou were owned by Sheng Kang (盛康 1819-1902, jinshi 1844), Gu Wenbin, Wu Yun, and Li Hongyi (李鴻裔 1831-1885, juren 1851¹⁴⁵).¹⁴⁶ While Gu Wenbin directed the infant hall, Feng Guifen directed

¹⁴⁰ Gu Wenbin, *Guoyunlou shi wen gao*, 163.

¹⁴¹ SHXB, 1864.8.18. Front Page.

¹⁴² Gu Wenbin, *Guoyunlou jiashu*, 27-28, 31, 35, 101.

¹⁴³ Gu Wenbin, *Guoyunlou jiashu*, 43.

¹⁴⁴ Kathryn Bernhardt, *Rents, Taxes and Peasant Resistance*, 129-134. For a detailed discussion on agrarian policies during this period, see Mary Wright, *The Last Stand of Chinese Conservatism: The T'ung-chih Restoration, 1862-1874*, 157-162.

¹⁴⁵ Biographical information from Yu Wanli, Preface to *Sulin riji*, 3.

¹⁴⁶ Gu Cheng, *Gu Cheng xin zha*, 6-19.

the women's hall (Nǚ puji tang 女普濟堂).¹⁴⁷ Both Gu Wenbin and Feng Guifen deposited the lijin income in the current account of the charity under their charge into money shops and/or pawnshops to pocket the interest.¹⁴⁸ As in the case the Shanghai infant hall, depositing income of a charity into his own business, Gu Wenbin had more capital to make loans at an annual interest rate of 10% to 18%.¹⁴⁹ Compared with the 7%-12% APY for depositing, loaning was less vulnerable to government regulations and could yield as much as 11% interest.¹⁵⁰ So while Gu Wenbin made roughly 4,000 silver taels from rent in 1872, his pawnshop could earn 22,000 taels from a single deposit of charity funds.¹⁵¹

Thus, when Gu was walking down from the directorship of the Infant hall and preparing an account for record, he explicitly ordered his son to destroy all evidences of his deposits. "As for the withdraws and deposits between our family money shops, there is an account under the name of the Infant hall, which outsiders had no way to know. Please destroy it immediately, and then no evidence of such nature would exist."¹⁵² This profitable career as a public philanthropist was far different from previous models of philanthropy constrained by scale, funding, and/or government regulations. Traditionally, no funding source could meet the need of ever-expanding charitable organizations, so government and/or merchant guild funds supplemented if not dwarfed donations by philanthropists.¹⁵³ Government money, however, could cost the vitality of a charity by forcing gentry managers to repay any deficit occurred.¹⁵⁴ Even commoners could suffer as much as gentry managers from the repayment of such

¹⁴⁷ Wu Xian zhi (1933), 30: 7a-7b. The men's hall (男普濟堂) was directed by a gentry man whose alternative name is Duanqing (端卿). Gu Wenbin, *Guoyunlou jiashu*, 34. But I have not found who exactly this is. This person, like Gu Wenbin, was highly literate in appreciating painting and calligraphy. Gu Wenbin, *Guoyunlou jiashu*, 59, 69. Because of this artistic capacity, I doubt if a local official in Zhejiang, Zhai Weiben (翟維本 ?-?), could be the right person. Yanzhou Fu zhi (1883), 11 xuzeng: 24a.

¹⁴⁸ Gu Wenbin, *Guoyunlou jiashu*, 34-36.

¹⁴⁹ Gu Cheng, *Gu Cheng xin zha*, 173-175.

¹⁵⁰ Gu Cheng, *Gu Cheng xin zha*, 11, 173-175.

¹⁵¹ Gu Cheng, *Gu Cheng xin zha*, 6-14, 178-180.

¹⁵² Gu Wenbin, *Guoyunlou jiashu*, 32-33. 至於我家與錢莊往來、雖有育記摺子、然外人不得而知、趕緊銷去、亦無把柄。The account was finalized after Gu went to Ningbo. Gu Wenbin, *Guoyunlou rijì*, 117.

¹⁵³ Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 563-583.

¹⁵⁴ Fuma Susumu, *Chūgoku zenkai zendōshi kenkyū*, 516-522, 590-600, 666-669.

deficit.¹⁵⁵

The golden age of being a public philanthropist, however, was approaching the end. On July 2, 1869, Ying Baoshi (1825-1890), one of the gentry refugees who continued to serve as an official after the suppression of the Taiping rebellion, issued a new provincial administrative regulation on public charity halls. The new regulations targeted more than auditing wasted land, which the provincial government had repeatedly failed to survey.¹⁵⁶ They aimed at gaining knowledge of what was happening inside the public charity halls. The regulations included:

1. report how many people were under support, every three months;
2. account income and expenditures of the halls, every three months;
3. limit the expenses of management to under 20% of total income. If the expenses of management exceeded 20%, the director and the local government would be responsible to repay the excessive amount.¹⁵⁷

These new measures, though inconvenient, did not hurt Gu Wenbin's real interest in accumulating land as well as earning interest from managing charity halls. When writing to Wu Yun,¹⁵⁸ a former gentry refugee colleague turned public philanthropist, Ying Baoshi did not feel the need to explain his intentions.¹⁵⁹ But a new trend of centralizing the control of public charities into the hands of the provincial government was beyond any doubt. Eventually, by 1871, Sheng Xuanhuai, who ultimately was accountable to Li Hongzhang, had organized a general accounting office that coordinated all accounts of public charity halls.¹⁶⁰

¹⁵⁵ Huang Yongchang, *Chuantong cishan zuzhi yu shehui fazhan: Yi Ming-Qing Hubei wei zhongxin*, 161.

¹⁵⁶ Ding Richang wanted, in veil, to survey the land since 1867, see *Jiangsu Shengli*, TZ6: 647, 667; TZ7: 63-65.

¹⁵⁷ *Jiangsu Shengli*, TZ8: 211.

¹⁵⁸ Wu Yun was the acting prefect of Suzhou at the time when Taiping rebels occupied Suzhou. Wu fled to Shanghai and worked under the Taotai Wu Xu. The two Wus were both from Zhejiang and tried to relate to each other as families. When Wu Yun went back to Suzhou after the war, he was in charge of the male *Puji tang*, one of the six public charities. Wu also had a pawnshop and loved to collect arts (painting, calligraphy, bronzes, etc). So almost everything I wrote about Gu Wenbin was true for Wu Yun as well. In fact Gu and Wu were related by marriage. But Wu Yun never got a degree. He purchased his entry into the officialdom and rose up in ranks thanks to his management skills. Primary sources on Wu Yun unfortunately are too scarce to write his case.

¹⁵⁹ *Qing dai Ying Baoshi zhi Wu Yun shuzha kao shi*, 81-86.

¹⁶⁰ Gu Wenbin, *Guoyunlou jiashu*, page.

To conclude, the combinations of tribute grain tax reduction and directing the reconstruction of Suzhou unquestionably generated a lot of profit for its gentry directors. They were navigating through the boundaries between public philanthropists and business magnates. By the early 1870s, each of them had accumulated a huge fortune of land and fluid assets at the same time. These gains contributed to the capital that Gu Wenbin and others invested to safeguard the long-term well-being of his family, including building a great collection of art. As the replacement of reduced tribute grains, *lijin*, which ultimately came from everyday consumers, continued to contribute to the wellbeing of the gentry. Without *lijin*, these gentry elites would need to make every effort in soliciting donations from individuals for fear of deficits, or refuse the job of public philanthropists altogether while making a hefty donation with no apparent benefit.¹⁶¹

Li Hongzhang, however, could not tighten the control over public charities without cutting a deal with the big gentry families of Suzhou. As Governor-general Zhili in North China, Li was still dependent on the cooperation of Suzhou gentry families in Jiangsu as well as at the court in Beijing. As a result, in 1870, when Gu Wenbin decided to go back to officialdom, Li Hongzhang made sure that all letters of recommendation were prepared. Another reason Gu sought reappointment in 1870 was Guanwen's relocation to the capital. Guanwen, Gu's former supervisor in Hunan and Hubei, served as a grand secretary since 1869. The two maintained a good relationship, as Gu Wenbin usually referred to Guanwen as master/teacher (*shi* 師) in his diaries.¹⁶² As Gu needed the recommendation of the Grand Council to appear on the name list for imperial appointment, Guanwen's influence was what he must have been counting on.

Eventually, Gu Wenbin got the office of the circuit intendant of Ningbo, Shaoxing, and Taizhou. This appointment was the best possible for Gu's rank, considering that he did not

¹⁶¹ Gu Wenbin's successor as the director of the hall indeed wanted to quit after new regulations and deficits came into full effect. Gentry, together with officials, again needed to fund the charity with their own money. Gu Wenbin, *Guoyunlou riji*, 546.

¹⁶² Gu Wenbin, *Guoyunlou riji*, 32.

qualify for the Shanghai counterpart due to the rule of avoidance. Once Gu Wenbin was in Ningbo, he did not wait long before beginning to compile a genealogy --- a move to officially incorporate the Gu lineage.¹⁶³ Of course, Li Hongzhang again helped Gu to get the honorific ranks of 1b for Gu's ancestors so that they could dress up for portraits in the genealogy.¹⁶⁴ Although Gu Wenbin was no longer in charge of the Charity Hall for Infants, he continued to profit from it.

¹⁶³ Gu Wenbin, *Guoyunlou jiashu*, 97, 122, 135, 141-2. Having a genealogy or not was a lineage status marker. See David Faure, *The Structure of Chinese Rural Society: Land and Village in the Eastern New Territories, Hong Kong*, 2-4.

¹⁶⁴ Gu Wenbin, *Guoyunlou jiashu*, 146.

Chapter 6, The Art of Business and the Business of Art: Gu Wenbin's Art Dealing Empire in Late Qing China

At this moment, there happen to be a few provincial officials at Beijing. They picked 8 pieces from my chest, and if a deal is reached, I can have an income of 300 taels. Seeing from this, this kind of business is feasible. Since the travelling cost of my stay in the capital to attend the board lottery was not little, being a part-time art dealer is not without small benefits. I intend to pick another chest of our collection at home and mail it to the capital, but they must primarily be works by the four great Ming masters and six great masters of our (Qing) dynasty. If our collection is not enough, we could borrow some from Shoulin, and explicit say that we will pay him back after sales. Additionally, it is also a clever idea to buy some new things from others (in Suzhou). Based on what I remember, I have compiled a list.¹

Gu Wenbin, May 1870

Introduction

On April 21, 1870, a steamboat named Xing ru fei (行如飛), literally, sail like flying, left Shanghai for Tianjin. Crews, cargos, and passengers were all on board. Among them, a small group of six travelers and their four chests were perhaps not remarkable at all. But inside the chests, the scrolls of paintings and calligraphies by Ming and Qing masters were more valuable than the steamboat itself. Gu Wenbin, his concubine, and four servants were going to the capital,² the same place where he made a hefty contribution in the 1850s to leave for the lack of opportunities to get a promotion. To do so, Gu left one of the most profitable positions in his hometown, director of the Suzhou infant hall, to be a sojourner in the imperial capital of China.

Thanks to the donation and publication of Gu Wenbin's diaries as well as letters to

¹ Gu Wenbin, *Guoyunlou jiashu*, 9-10. 刻下，恰有外官兩三人在京。箱中物撿去八件，如可成交，約可得三百金。據此看來，此種生意尚可做得。我在京候選，川費不輕，兼做販書畫客，不無小補。我意欲在家中所藏再撿一箱寄京、但仍須以明四大家、本朝六大家為主、家中物不敷、或向壽林借些、言明賣出還錢、此外、或向外界進些新貨、亦好、就我記憶所及、另擬一單於後。

² Gu Wenbin, *Guoyunlou jiashu*, 7.

celebrate an art exhibition at the Suzhou Museum on Gu's collection in 2016,³ this chapter explores how Gu Wenbin managed to exploit his hybrid identities of business magnate, imperial mandarin, and art connoisseur for his own benefit. This time in 1870, Gu returned to Beijing with much more experience, connections, as well as money. Did Gu Wenbin succeed in securing a new path to officialdom?

Returning to Officialdom

As we have introduced before, in 1841, Gu became the first ever jinshi degree holder in the family.⁴ And after rotating between several posts in the central court in Beijing, Gu Wenbin quoted the Ordinary guidelines (*chang li* 常例) and purchased his way out of the capital to be dispatched to Hubei province in 1855, where Gu helped Governor General Guwanwen and Governor Hu Linyi suppress the Taiping Rebellion. Before his resignation in 1860 for filial obligations, Gu Wenbin had been promoted to the Salt Commissioner of Hubei (rank 4a) by special edict of the Xianfeng emperor as a reward for his contributions to the defeat of the Taiping rebels.⁵

Qing regulations regarded the Salt Commissioner's office as an easy post and should normally be filled through lottery by the board of civil appointment.⁶ Thus when Gu Wenbin decided to return to officialdom in 1870, some lower officials of the board told him that he

³ Gu Wenbin's diaries are his handwritten manuscripts starting from 1870. In the diaries, Gu Wenbin would note where he went, who he met, what he did, and if he sent a family letter on that day. All family letters and their attachments, if any, were dated and numbered so that they could be cross-referenced in the diaries. The art exhibition of Gu Wenbin's collections at the Suzhou Museum provided the occasions for the descendants of Gu Wenbin to donate the diaries and family letters to the Suzhou Archives in 2013.

⁴ For a brief biography of the heads of the Gu family, i.e., Gu Dalan, Gu Wenbin, Gu Cheng and Gu Linshi, see Suzhou Museum edited, *Yanyun sihe, Qing dai Suzhou Gu shi de shoucang*, 11-14.

⁵ Gu Wenbin's C.V., First Historical Archive (hereon FHA): 02-01-03-11305-006.

⁶ The Qing dynasty used a four-category system called "location, workload, tax arrears, and lawsuits" to determine the difficulty of local governance. If a county was positive for three or four categories, it was regarded as a difficult or most difficult post, of which the appointment should be made by the governor general or governor that supervised the county. If two conditions were present, a county was regarded as a medium position. If a county was positive for one or zero, it was an easy post, like the Hubei Salt Commissioner. Appointments to medium and easy posts should be made by the board of civil appointment. Zhang Zhenguo, "Qing dai 'chong fan pi nan' zhidu zai shenshi," 49-54.

needed to go through the lottery of board appointments. By this time the board of civil appointment had few positions to appoint, as governor generals and governors were appropriating more posts to their discretion.⁷ For example, though eighty-one out of a hundred and forty-five department magisterial posts were eligible for board appointments, in a one-year period between 1879 and 1880, the board made zero appointments.⁸ In the 5-month period in 1870 when Gu Wenbin was waiting for appointment in Beijing, the situation had not deteriorated so much, as two out of five daotai offices eligible for board appointments went ahead.⁹

Gu Wenbin certainly had not expected to try his luck in the lottery of board appointments. Instead, he wanted the Grand Council, highest civil as well as military body in the imperial apparatus, to recommend him (*junji jin dan* 軍機進單) for immediate appointment by special decree of the emperor.¹⁰ Yet lower officials in the board of civil office insisted that the position Gu resigned from --- the Salt Commissioner of Hubei --- was a post for lottery, which made Gu ineligible for recommendation by the Grand Council.¹¹ Furthermore, Gu's request to return to officialdom was never received by the board of civil appointment, as local officials in Jiangsu did not remember to send his files to the capital in 1861,¹² a time when both Jiangsu and the capital were out of Qing control.

Such obstacles would deter any aspirants but the most determined and well-connected ones. Fortunately, Gu Wenbin had the support of both the junior and senior vice-president of the board, who cleared the procedural obstacles of Gu's recommendation.¹³ They found a loophole to submit his name to the emperor by referring to the special edict that initially appointed post of Salt Commissioner. As a result, even though Gu Wenbin resigned from a

⁷ Elisabeth Kaske, "On the Edges of Legitimate Venality: Office and Status as an Investment in Late Qing China," 7-9.

⁸ Wu Yue, *Zhongguo de juanna zhidu yu shehui*, 179.

⁹ Gu Wenbin, *Guoyunlou jiashu*, 29.

¹⁰ Gu Wenbin, *Guoyunlou jiashu*, 9, 11.

¹¹ Gu Wenbin, *Guoyunlou jiashu*, 11.

¹² Gu Wenbin, *Guoyunlou jiashu*, 24.

¹³ Gu Wenbin, *Guoyunlou jiashu*, 11.

position of board appointment, he would still be eligible for another imperial appointment. Therefore, after a brief period of six months, the emperor selected Gu Wenbin from the name list submitted by the Grand Council to fulfill the position of the Circuit Intendant of Ningbo, Shaoxing, and Taizhou (Ningbo Daotai).¹⁴

Perhaps to justify Gu Wenbin's appointment, the Grand Council purposely added a new regulation "Officials appointed by special degree of the emperor, regardless of their offices as easy or difficult, should enter board selection after fulfilling filial duties and be recommended by the Grand Council for appointment."¹⁵ Here, we found how the institutions of the central state, in this case the board of civil appointment as well as the grand council, was adapted to facilitate the interest of the Suzhou gentry.

Part-time Art Dealer

During the six-month period when Gu Wenbin waited for appointment in Beijing, he spent most of his spare time in the antique shops of *Liulichang*. *Liulichang*, named after an abandoned glass and tile production workshop complex nearby, was located to the south of the Xuanwu Gate in the outer city of Beijing, where the Pans convened their poetry club. This neighborhood was most famous for stores as well as market fairs selling antiques and rare books.¹⁶ During his first extended stay at Beijing as an official in the six board, Gu Wenbin lived closed to *Liulichang*. Though he frequently visited the stores and skimmed through the collections, Gu admitted that he was not good at determining which ones were genuine.¹⁷ For Gu Wenbin, his expertise to tell authentic paintings was also forged in Shanghai, where he had the opportunity to study numerous paintings brought to the treaty port by Jiangnan gentry

¹⁴ SYD, TZ9: 1995.

¹⁵ Gu Wenbin, *Guoyunlou jiashu*, 92.

¹⁶ Susan Naquin, *Peking: Temples and City Life*, 627-629.

¹⁷ Gu Wenbin, *Guoyunlou shi wen gao*, 103. 鑒別未精、真贋莫決.

refugees.¹⁸

Another place that Gu frequently visited in 1870 was the Songyun temple, whose abbot Monk Xinquan was a renowned painting collector and connoisseur.¹⁹ Many of the paintings that Gu Wenbin saw at *Liulichang* stores or Songyun temple were not owned by the exhibitors; instead, the paintings were there on loan. High status owners, such as Gu Wenbin, found this arrangement preferable to selling the paintings themselves. Collectors like Gu Wenbin valued the business model so much that they would rather share the profit with *Liulichang* brokers by paying a fee in all sales. Maintaining a good relationship with these middle men, for collectors like Gu Wenbin, were detrimental, as collectors would all love to have precedence over others to appreciate and buy newly listed works brokered by the *Liulichang* shops. Therefore, when Yin Gengyun (1815-1877) sent Gu an inquiry on the price of eight pieces of art works within a week of the latter's arrival in Beijing, Gu replied that the transaction must be settled through the mediation of Li Laosan, manager of the *Bogu* antique shop in *Liulichang*.²⁰

No.	Title	Author	Seller	Price*
1	Ten Thousand Miles of the Yangzi River, hand scroll	Shen Zhou	Ligu Shop	40
2	Landscape, hanging scroll in ink	Shen Zhou	Lungu Shop	4
3	Rohans, hand scroll	Chen Hongshou	Bogu Shop	14
4	A Fan Leaf on Gold Paper	Qiu Ying	Unknown	3

¹⁸ Gu Wenbin, *Guoyunlou shi wen gao*, 103. Gu Wenbin's expertise were also refined in Hebei, where his son Gu Cheng surveyed the local collections of paintings/calligraphies and appreciated them with the help of Wenbin. Gu Cheng, Preface to *Chu you yu mu bian*.

¹⁹ Susan Naquin, *Peking: Temples and City Life*, 98-99.

²⁰ Gu Wenbin, *Guoyunlou riji*, 18.

No.	Title	Author	Seller	Price*
5	Rohans, small hand scroll, ink and light color	Ding Yunpeng	Unknown	4
6	Unspecified, hanging scroll	Dong Bangda	Lungu Shop	2
7	Landscape, small album	Dong Qichang	Lungu Shop	24
8	Unspecified, small hanging scroll	Fang Congyi	Bogu Shop	12
9	Portraits, album	Gai Qi	Debao Shop	31 thousand
10	Unspecified, hanging scroll on silk	Gong Xian	Debao Shop	2
11	Unspecified, small scroll	Huang Gongwang	Gu Wenbin	20
12	Portraits, album	Jin Nong	Lungu Shop	20
13	Unspecified, large hanging scroll on silk	Luo Mu	Hanya Shop	50 thousand
14	Landscape, on silk	Mao Jike	Bogu Shop	2.5
15	Unspecified, small scroll	Ni Zan	Bogu Shop	16
16	Mt. Baiyue	Song Xu	Debao Shop	10
17	Grassleaf Sweetflag and Inky Rock in a Planter, hanging scroll	Tang Yin	Yigu Shop	40 thousand
18	Landscape, long hand scroll in ink	Wang Fu	Lungu Shop	30
19	Xiaoyao Pavilion, hand scroll	Wang Guxiang	Baogu Shop	16 thousand
20	Ten Magnificent Landscapes, album	Wang Hui	Lungu Shop	40

No.	Title	Author	Seller	Price*
21	Hand Scroll in the Style of Mi Fu	Wang Hui	Ligu Shop	12
22	Landscape in the Style of Old Masters, small album	Wang Hui	Unknown	6
23	Sea of Clouds on Green Mountains, with inscriptions by Wang Hui	Wang Jian	Ligu Shop	18
24	Landscape	Wang Su	Unknown	3
25	Unspecified, hanging scroll	Wang Yuanqi	Xieqing [#]	60 thousand
26	Landscape, hanging scroll in ink on silk	Wen Jia	Debao Shop	6
27	Unspecified, hanging scroll	Wen Zhengming	Caibi Shop	1.5
28	Landscape	Wen Zhengming	Unknown	1.5
29	Casual Views in the Autumn Grove	Wen Zhengming	Lungu Shop	17
30	Three Fan Leaves	Wen Zhengming, Yun Shouping	Hanya Shop	24 thousand
31	The Wang River	Wu Bin	Yunqing Shop	8
32	Landscape, hanging scroll	Yan Yi	Yinggu Shop	20 thousand
33	Landscape, sleeve-size hand scroll	Yun Shouping	Xinquan	45
34	Landscape, small album	Yun Shouping	Xinquan	50*
35	Flowers and Birds, album	Yun Shouping	Xinquan	55*

No.	Title	Author	Seller	Price*
36	Unspecified, hand scroll	Zhao Boju	Xieqing [#]	80 thousand
37	Playful Brushes, small hand scroll	Zhou Chen	Bogu Shop	5
38	Landscape	Zhou Jing	Unknown	2
39	Landscape, small scroll	Unknown	Unknown	0.5
40	Two large hanging scrolls of painting and calligraphy	Unknown	Unknown	4*
Total	321 thousand = 29 tael, 1:11 thousand	est. 109 tael	369	507
Notes	Source: Gu Wenbin, <i>Guoyunlou riji</i> . Price denoted in taels of silver. Silver to cash ratio at market price in Beijing of 1 tael to 11 thousand. * prices are my estimation. [#] Xieqing should be an alternative name of Huang Zhaosheng.			

Table 6.1. All Paintings Purchased by Gu Wenbin in Beijing, 1870

A little more than two weeks after his arrival in the capital, Gu Wenbin realized that he could earn enough profit in the art market to make new purchases as well as support his stay. In the first month of his stay, Gu sold a rubbing of the *Zhengzuowei* letter, an album by Wang Hui, and a hand scroll on landscape by Wang Jian for 140 taels of silver plus brokerage.²¹ I have compiled two tables to track the prices of all paintings that Gu Wenbin bought and sold during his stay in Beijing. Compared with his income (256 taels), Gu Wenbin spent nearly twice (507 taels) as much to purchase new paintings. Yet at an average purchasing and selling price of 12.7 and 36.6 taels respectively, Gu Wenbin was earning a healthy profit margin. To illustrate, while Gu bought three fan leaves by Wen Zhengming and/or Yun Shouping (No. 30

²¹ Gu Wenbin, *Guoyunlou jishu*, 12. All prices mentioned below will also be in silver and after brokerage, unless otherwise noted.

in Table 6.1) for 2.2 taels, fan leaves by Wang Hui and/or Yun Shouping (No. 3 in Table 6.2) as well as those by Wang Yuanqi (No. 5) were sold by Gu for roughly 8 taels per leaf. As Gu Wenbin concluded in a letter to his son Gu Cheng (quoted in the beginning of this chapter), who took charge of the family business in Suzhou during the former's absence, "being a part-time art dealer makes some income."²²

No.	Title	Author	Seller	Price
1	Vimalakirti Expounding Buddhist Teaching, hand scroll	Qiu Ying	Gu Wenbin	40
2	Miscellaneous Paintings, album	Wang Hui	Gu Wenbin	50*
3	Twelve Fan Leaves	Wang Hui, Yun Shouping	Gu Wenbin	100
4	Landscape, hand scroll	Wang Jian	Gu Wenbin	40*
5	A Fan Leaf	Wang Yuanqi	Gu Wenbin	8
6	The God of Longevity, hanging scroll	Yu Zhiding	Gu Wenbin	0
7	Fan Leaves by Ming Painters, album	Unknown	Gu Wenbin	18
Total				256
Notes	Source: Gu Wenbin, <i>Guoyunlou riji</i> . Price denoted in taels of silver. * Prices are my estimation. The two paintings, together with a rubbing of <i>Zhengzuowei tie</i> , were sold for 140 taels.			

Table 6.2. All Paintings Sold by Gu Wenbin in Beijing

²² Ibid, 9-10. All translations, unless otherwise noted, are done by me.

In addition to supporting his stay in Beijing, for Gu Wenbin, art dealing was a good opportunity to reappraise his art collection. In another letter to Gu Cheng, the father specified that on one hand paintings of inferior quality and/or dubious authorship should be sold; on the other hand, great and/or authentic works should be purchased to refine their family collection.²³ This urge to refine the collection extended beyond Gu Wenbin's stay in Beijing and ran through the family for generations.²⁴ In his selected catalogue of family collections, Gu Wenbin noted the importance of authentication to the family tradition of art learning. "I worked on art to entertain my father, and my father worked on art to inspire my learning...My father had carefully authenticated art to share the joy with me, and I did the same to my sons."²⁵

Yet in dealing with fake paintings, Gu Wenbin did not seem to be bothered by any moral concerns. On the contrary, he would not hesitate to buy a genuine painting at the price of a fake, and vice versa. Taking advantage of several dealers, Gu Wenbin bought a hanging scroll in ink on landscape by Shen Zhou for 4 taels (No. 2), a hanging scroll on object by Tang Yin (No. 17 in Table 6.1) for 3.6 taels, a small album by Wang Hui (No. 22) for 6 taels, and a hand scroll by Wen Zhengming (No. 27) for 1.5 taels. Though we cannot ascertain how much these "fakes" could be sold at genuine price, once authenticated, similar works by the same artists were sold for up to ten times as much to Gu Wenbin. For example, another hand scroll by Wen Zhengming was sold at 17 taels (No. 29), compared to the cheap price (1.5 taels) of No. 27.

As for the paintings that Gu Wenbin sold, it was highly likely that the album of Wang Hui (cost: estimate 50 taels) would turn out to be a fake. From a letter to Gu Cheng, Gu Wenbin conceded that Li Laosan, broker of *Bogu*, who was "so easy to cheat" that Li accepted Gu's two albums by Wang Hui as genuine.²⁶ Since Gu Wenbin did not mention receiving any other

²³ Gu Wenbin, *Guoyunlou jiashu*, 10.

²⁴ Suzhou Museum, *Yanyun sihe, Qing dai Suzhou Gu shi de shoucang*, 15.

²⁵ Gu Wenbin, Preface to *Guoyunlou shuhua ji*.

²⁶ Gu Wenbin, *Guoyunlou jiashu*, 9.

works by Wang Hui, No. 2 in Table 6.2 was probably one of the two fakes. While paying 6 taels for a “fake” album by Wang Hui (No. 22 in Table 6.1), Gu Wenbin sold the above “genuine” album for 50 taels. Gu Wenbin was undoubtedly playing the discourse of fake and genuine for the benefit of his own business.

It should be noted that the interplay of genuine and fake was not an uncommon practice in the art market, as Gu Wenbin himself once fell prey to such trickery as well. The small painting by Huang Gongwang (No. 11 in Table 6.1), which Gu paid 20 taels for, was later rendered as a fake under close scrutiny.²⁷ On another occasion when Gu Wenbin paid an advance for a 10-leave album on landscape by Wang Jian, Monk Xinquan helped Gu realize that the painting could be a copy reproduced by the owner. Unwilling to buy a dubious painting for the price of a genuine one, Gu Wenbin fought successfully to retrieve the advance a few days later.²⁸

Regional Taste and National Market

The time of the year that Gu Wenbin went to Beijing was also beneficial for art dealing. 1870 was the year for civil service examinations at the provincial level. Usually, provincial examinations were reserved for locally registered candidates, but the exams in the capital district of Shuntian accepted graduates as well as degree buyers (*jiansheng*) throughout the empire.²⁹ As exam candidates needed to stay in Beijing at least until results were released, many sold family collections such as art and artifacts for financial support. Therefore, the triennial provincial examination season in Beijing provided a rare opportunity for precious goods empire-wide to converge in the art markets of *Liulichang*.

²⁷ Gu Wenbin, *Guoyunlou riji*, 40.

²⁸ Gu Wenbin, *Guoyunlou riji*, 52.

²⁹ Benjamin Elman, *A Cultural History of Civil Examinations in Late Imperial China*, 226-229; Naquin, *Peking*, 363; Elisabeth Kaske, “Fund-Raising Wars: Office Selling and Interprovincial Finance in Nineteenth-Century China,” 101-102.

The influx of art and artifacts from all over the empire into the capital, however, were carefully selected and appraised by brokers of the *Liulichang* antique shops. Through Gu Wenbin's eyes, we have some sense of the regional taste of art in Beijing. Since the two tables above only tracks the completed transactions, it was highly likely that Gu Wenbin's personal taste of art could have biased the picture. But thanks to the curators of the antiques stores in *Liulichang*, who did not necessarily cater to the taste of Gu Wenbin, we can dilute his preference by looking at all paintings seen and/or shown by Gu Wenbin. Elsewhere I have compiled a list of 172 paintings seen and/or shown by Gu Wenbin in Beijing.³⁰ Because of the sheer volume of information, I will only focus on a few most popular painters and compare them with the overall pool of paintings.

According to Gu Wenbin's family letters to Gu Cheng, the most popular painters in Beijing, like Suzhou, were the Four Wangs (Wang Jian, Wang Shimin, Wang Hui and Wang Yuanqi), Yun Shouping, and Wu Li, as well as Shen Zhou, Wen Zhengming, Tang Yin, and Qiu Ying.³¹ This view was also confirmed by Qin Bingwen (1803-1873), a fellow Jiangsu art collector who spent most of his time in the capital. Qin told Gu Wenbin that hanging scrolls by the Four Wangs and Yun Shouping were worth 30 taels roughly, while albums and hand scrolls were about 50 taels. Good ones, such as two long hand scrolls by Wang Yuanqi, were sold for 300 taels.³² Taking into consideration that small paintings by Ni Zan (No. 15 in Table 6.1) and Huang Gongwang (No. 11) were sold for 16 and 20 taels, it is no exaggeration to say that the popularity of the works by the Four Ming masters and the Six Qing masters overshadowed the

³⁰ It should be noted that 172 is not the total number of paintings, but only the namable ones. Most of the unsold paintings that Gu Wenbin entrusted to *Liulichang* brokers were not named. If a painting was seen twice and shown once, I would calculate it as 3 paintings into the 172 to reflect its popularity.

³¹ Gu Wenbin, *Guoyunlou jishu*, 9. They were also referred to as the Four Ming masters and Six Qing masters.

³² *Ibid*, 10.

rarity of the works by Yuan masters.³³

Taking full advantage of this Beijing taste, Gu Wenbin sold many works by the Six Qing masters that were cheap and abundant in Suzhou, while building his collection of the Four Yuan masters and Four Ming masters whom he preferred: “Connoisseurs said that the Six Qing masters could inherit (the transmission of literati painting) from the Four Yuan masters directly, but (I think) compared with the Four Ming master, they are like running donkeys dreaming to compete magnificent horses.”³⁴

In addition to the Four Ming masters and the Six Qing masters, works by the Yangzhou school of painters were also in circulation. Gu Wenbin bought one album on figure painting by Gai Qi (No. 9 in Table 6.1) and Jin Nong (No. 12) each. But he saw at least an album and a hand scroll by Hua Yan, one album on flowers by Chen Zhuan, as well as three works by Luo Pin. Though not as actively pursued as the works by the most popular artists, the Yangzhou school of painters still had an audience and market in Beijing.

As for the works by Bada or Shitao, Gu Wenbin did not see any. Since in Gu’s Selected Catalogue of Family Collections, there were several works by Bada and Shitao, we could only speculate that the two painters were not popular in Beijing. Part of their unpopularity in the imperial capital art market could be a result of their Ming loyalist identity. Bada and Shitao were more than professional artists; they were also princes of the defeated Ming dynasty.³⁵ Even though Shitao had worked with Wang Yuanqi and a Manchu prince Bordu, he later denounced this association and advertised his subversive nature.³⁶ This perhaps was the reason why the Qing palace collection did not have a single work by Shitao and Bada, as evidenced

³³ According to Zheng Xie’s (1693-1765) public price list, a small painting is sold for 2 taels, while a fan leaf is sold for 0.5 taels, a mid-size hanging scroll for 4 taels, and a large hanging scroll for 6 taels. According to this ratio, a fan leaf by Ni Zan or Huang Gongwang should cost 8-10 taels, and a mid-size hanging scroll should cost 35-40 taels, which was about the price of a leaf or a hand scroll by the Four Ming painters and Six Qing painters. See No. 20 and No. 33 in Table 6.1 as well as No. 4 in Table 6.2 for example. Ginger Cheng-chi Hsü, *A Bushel of Pearls: Paintings for Sale in Eighteenth-Century Yangzhou*, 146-7.

³⁴ Gu Wenbin, *Guoyunlou shi wen gao*, 102. 六大家、論者謂可直接元四大家、而於明四大家、駸駸欲度驂騑前矣。

³⁵ Johnathan Hay, *Shitao: Painting and Modernity in Early Qing China*, 126-131.

³⁶ *Ibid*, 105-106.

in the three editions of the Qianlong imperial catalogues *Shiqu baoji* and *Bidian zhulin*.

As for the imperial catalogues, court painters who had a great coverage in them, such as Zhang Zongcang, Castiglione, and Dong Bangda, however, were invisible not only in the Beijing art market, but also in Gu Wenbin's catalogue as well.³⁷ Perhaps the market seriously upheld "the amateur ideal" for literati painters and despised those who were stained by the market or the court.³⁸ According to this view, literati should not sell their paintings for money. Instead, paintings should be reserved as a gesture of reward to repay the elegant debts of patronage they enjoyed.³⁹ Following this logic, true independence (modernity, or modern selfhood) lay within one's own uncorrupted morality and learning, rather than the state institutions such as imperial painting academy (or the infant hall) or the commercialized market.

Two out of 172 paintings seen and/or shown by Gu Wenbin were by female painters. However, it seems that Gu Wenbin was highly suspicious of the authenticity of any works by women. Gu Wenbin saw a hand scroll titled "Five Willows and One Hermit" by Liu Rushi (1618-1664) and another hand scroll of "Plum blossom, Orchids, Chrysanthemum, and Bamboo" by Gu Hengbo (1619-1664). Liu and Gu were two of the famous Eight Courtesans of Qinhuai (Nanjing).⁴⁰ Qin Bingwen charged 28 taels for the two paintings, but Gu Wenbin did not want to risk buying fakes as he had no way to authenticate them.⁴¹ In fact, Gu Wenbin was so cautious about female painters, whose works he constantly suspected to be by male hands, that he deliberately listed none of the works by female artists in his collection on the catalogue.⁴²

³⁷ Zhang had at least 146 entries in the imperial catalogues. Howard Rogers, "Court Painting under the Qianlong Emperor," 310.

³⁸ For the professionalization of literati painters in early Qing, see for example, Johnathan Hay, *Shitao*, 155-156.

³⁹ Ginger Hsu, *A Bushel of Pearls*, 141-154. Craig Clunas, *Elegant Debts: The Social Art of Wen Zhengming*, 35-48.

⁴⁰ For a brief biography of Liu Rushi, see Dorothy Ko, "Toward a Social History of Women in Seventeenth Century China," 95-117.

⁴¹ Gu Wenbin, *Guoyunlou riji*, 25-26.

⁴² Gu Wenbin, Preface to *Guoyunlou shuhua ji*.

The art market in Beijing, as I have explained above, was uniquely supplied by collection brought into the capital from all over China by exam candidates. But its taste was most heavily dominated by the amateur ideal of literati painters, rather than the collections of the court. A gift from the emperor in the form of an art masterpiece, however, was not enough to prevent them from being sold at the market. For example, the hand scroll by Wang Fu, which we will look at more deeply later, was from the imperial collection.

Social Functions of Art

As discussed in the previous section, art and artifacts were more than just trade goods, they were also, some argued, predominately ways to repay one's elegant debts to patrons. For Gu Wenbin, he used the social function of art in mostly three ways.

Primarily, Gu Wenbin used art to cultivate a patronage network that eventually helped him win the appointment to a government position. On July 11, 1870,⁴³ Gu Wenbin presented Guanwen, the grand secretary who used to be Gu Wenbin's supervisor in Hubei, one painting and two jade objects, to celebrate the latter's birthday.⁴⁴ The painting was a hanging scroll on the Longevity Star by classist figure painter Yu Zhiding.⁴⁵ Unlike the two jade objects, which were bought by Gu Wenbin for 6 taels from the *Debao* store in *Liulichang*, this painting was purposefully brought from Suzhou for this special occasion. As Gu Wenbin needed the recommendation of the Grand Council to appear on the name list for imperial appointment, Guanwen's influence was what he must have been counting on. In his diaries, Gu Wenbin referred to Guanwen as his teacher. It must be the newly availability of Guanwen in Beijing since 1869 that drove Gu Wenbin to return to officialdom one year later. The painting, despite its auspicious meaning, did not save Guanwen from passing away within a year. Maybe the

⁴³ All dates, unless otherwise noted, are converted from Chinese Lunar Calendar to the Gregorian Calendar.

⁴⁴ Gu Wenbin, *Guoyunlou riji*, 32.

⁴⁵ Howard Rogers, "Court Painting under the Qianlong Emperor," 304-306.

painting was not effective because it was not authentic!

In addition to Guanwen, Gu Wenbin received help from Hu Zhaozhi (胡肇智 1807-1871), senior vice-president of the board of civil appointment, Xu Gengshen (許庚身 1825-1893, jinshi 1862), secretary of the Grand Council, and Grand Councilor Shen Guifen (沈桂芬 1817-1881, jinshi 1847). Hu Zhaozhi helped Gu Wenbin prepare for the request for Grand Council recommendation and scolded lower officials in the board for questioning it.⁴⁶ When further problems arose in the Grand Council, Hu Zhaozhi and Xu Gengshen then referred Gu Wenbin to Shen Guifen, who pushed Gu Wenbin's request through the Grand Council despite cries of out of order by some secretaries.⁴⁷ To repay these debts of patronage, Gu Wenbin again turned to art. Gu presented an unspecified version of the rubbing of Ouyang Xun's *Inscription on the Sweet Wine Spring at Jiucheng Palace* to Xu Gengshen.⁴⁸

Lastly, Gu Wenbin used art as well as monetary means to pay for the customary tribute (*biejing* 別敬) to officials serving in the capital as a farewell gift. For Peng Zuxian, son of the Grand Secretary Peng Yunzhang, Gu Wenbin presented a Song Dynasty calligraphy of the Yellow Court Classic on plain yellow silk.⁴⁹ Gu Wenbin also made sure that Hu Zhaozhi and Shen Guifen received a heavier gift than others. For example, Hu Zhaozhi, despite his lower rank, received a gift of 30 taels, the same as his superior president of the board.⁵⁰

From above, we understand how Gu Wenbin deliberately used art and artifacts to cultivate his patronage network. Needless to say, when gathering around other collectors like Monk Xinquan, Qin Bingwen, Jing Qijun (?-1876) and Han Bannerman Yingqi (?-1878), etc., art itself functioned as a reference letter that introduced Gu Wenbin into the literati's circles in Beijing.

⁴⁶ Gu Wenbin, *Guoyunlou riji*, 23.

⁴⁷ Ibid, 23-24.

⁴⁸ Ibid, 59.

⁴⁹ Gu Wenbin, *Guoyunlou riji*, 60.

⁵⁰ Gu Wenbin, *Guoyunlou riji*, 63.

A Few Paintings

So far, we have mostly used quantitative methods to analyze the paintings bought/sold/gifted by Gu Wenbin. This is unfortunately because most, if not all, of the works bought by Gu Wenbin in Beijing are not available for public access. In spite of the turmoil that shocked China and the world over and over again since the 1870s, such as the 1911 Revolution, WWI and WWII, the Communist Revolution, the Cultural Revolution, etc., some of the best paintings bought by Gu Wenbin in the capital, I believe, are still in the hands of Gu's descendants. Gu Linshi (顧麟士 1865-1930⁵¹), grandson of Gu Wenbin, commented that the “nothing could bring more joy than living among the family collections as well as befriending old masters across time and space.”⁵² Perhaps the same joy is still being shared among the Gus generations after generations.⁵³

a) Ten Thousand Li of the Yangzi, Shen Zhou, Ming dynasty, hand scroll on paper

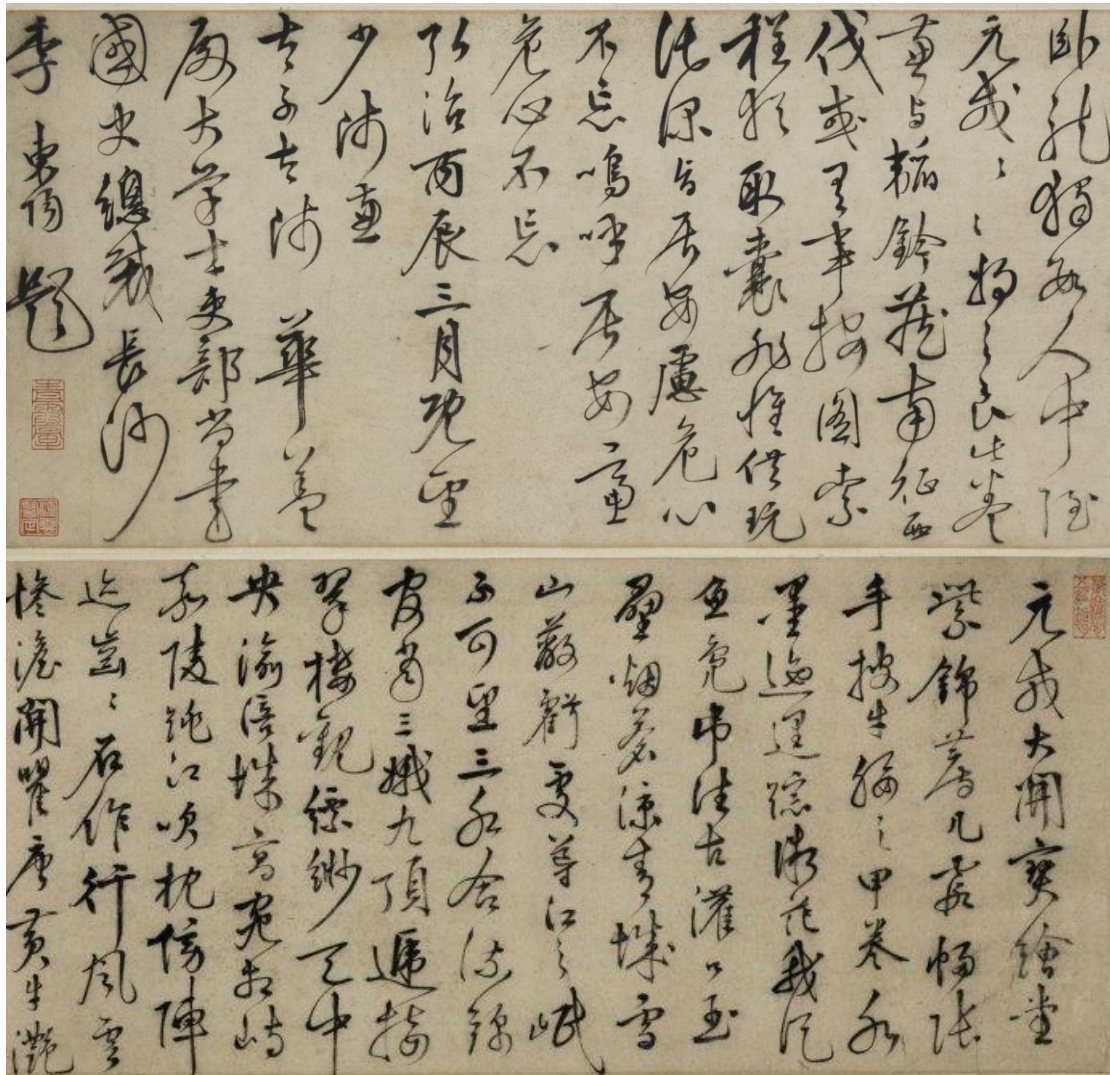
On December 7, 1870, through the broker of the *Ligu* antique shop in *Liulichang*, Gu Wenbin saw a long hand scroll titled *Ten Thousand Li of the Yangzi* by Shen Zhou (No. 1 in Table 6.1) in the collection of Li Enqing. Initially, Gu Wenbin thought that the brush strokes were extraordinarily narrow, when compared to a refined painting by Shen Zhou already in his collection. The next day, Gu Wenbin borrowed the scroll from *Ligu* for a closer examination at his residence, and concluded this was the longest and finest work of Shen Zhou he had ever saw. On December 9, Gu Wenbin inquired about the lowest price possible, but was deterred

⁵¹ Birth and death years from Gu Linshi's epitaph. Mao Guangsheng, “Yuanhe Gu Yinjun mu jie ming,” 419.

⁵² Gu Linshi, Preface to *Guoyunlou xu shuhua ji*.

⁵³ It should also be noted that some of these artworks were in the limbo, as they were confiscated by the government during the cultural revolution and store secretly at public libraries as well as museums. But because they were not acquired by these public institutions lawfully, neither the Gus or the general public have access to them. For a discussion on the fate of artworks during the cultural revolution, see Denise Ho. *Curating Revolution: Politics on Display in Mao's China* (Cambridge: Cambridge University Press, 2017).

by the 40 taels tag. But things eventually worked out for Gu Wenbin after he received the appointment of Ningbo Daotai on December 12. As soon as December 16, Zhuokang (卓康), a money shop that was responsible for transmitting Ningbo's maritime customs to Beijing, gave Gu Wenbin a zero interest loan of 1,000 taels. Relieved from the financial burden, Gu Wenbin bought Shen Zhou's long scroll on the following day.⁵⁴



Unfortunately, only a rendition of the calligraphy part is extant. In 2014, Sotheby's Hong Kong branch had an auction of the family collections of Hosokawa. One of the items in this auction was a hand scroll of calligraphy in cursive script by Li Dongyang (1447-1516). Dated

⁵⁴ Gu Wenbin, *Guoyunlou riji*, 55-58; Idem, *Guoyunlou jishu*, 39-40.

at the year 1496, the poem on this scroll, originally written by Shen Zhou to accompany the painting of *Ten Thousand Li of the Yangzi*, is recorded in *Collected poems of the dynasties* (*Liechao shiji*) compiled by Qian Qianyi (1582-1664). According to Wen Zhengming's inscription on Shen Zhou's long scroll *Rivers and Mountains*, when they were at the Shuang'e Monastery in 1489, Shen was painting *Ten Thousand Li of the Yangtze*, and Wen expressed admiration for it. If this painting was the same one as that recorded in *Liechao shiji*, then Li Dongyang wrote his cursive rendition of Shen Zhou's original about seven years afterwards.⁵⁵

As for how the calligraphy was separated from the painting, and then ended up in Japan, I suspect that Gu Wenbin must have cut them apart because he did not like either the calligraphy or the painting. Considering this painting did not have an entry in Gu Wenbin's selected collections, it was highly likely that Gu eventually decided not to keep this painting due to its authenticity and sold it to Japanese merchants at Suzhou.⁵⁶

b) Rivers and Mountains, Wang Fu, Ming Dynasty long hand scroll, ink on paper



⁵⁵ "Sotheby's Heirlooms of Chinese Art from the Hosokawa Clan," Lot 3124, accessed through <http://www.sothebys.com/en/auctions/ecatalogue/lot.pdf.HK0553.html/f/3124/HK0553-3124.pdf>.

⁵⁶ Gu Wenbin, *Guoyunlou jiashu*, 144.

The next painting that we have some traces of is a long hand scroll on landscape in ink on paper by Wang Fu (No. 18 in Table 6.1). On May 26, 1870, Gu Wenbin saw the hand scroll in the *Lungu* antique shop. In spite of its original price at 50 taels, Gu Wenbin immediately took the painting back, a technique he often used for closer scrutiny as well as price negotiations. The closing price he paid was 30 taels, but as accessed by Monk Xinquan, the long scroll was worth at least 100 taels.⁵⁷ Gu Wenbin was so happy about acquiring this painting that he could not wait to share the news with his son Gu Cheng, who pled the father to mail the painting back to Suzhou for appreciation as soon as possible.⁵⁸

According to Gu Wenbin's studies, this long scroll by Wang Fu bore the seals of "*shiqu baoji*" and "*sanxitang jingjian xi*," signaling that it used to be in the imperial collection. The Qianlong emperor even personally inscribed the title Rivers and Mountains by Wang Fu (*Wang Fu jiangshan shenglan tu*). Gu Wenbin thought that the imperial legacy of this painting must mean that it was a gift to an official.⁵⁹

On December 6, 2013, the long hand scroll by Wang Fu suddenly appeared on the online catalogue of the Autumn action of Duoyun xuan, an art auction house based in Shanghai. The auction house claimed that the source of the painting was an unnamed descendant of Gu Wenbin.⁶⁰ However, in the final printed version of the auction catalogue, the painting disappeared without any explanation. Perhaps other descendants of Gu Wenbin saw the advertisement, protested against the sale, and forced the owner to take it down. Or perhaps someone could not wait for the public auction and sniped the painting as soon as possible.

c) Ten Magnificent Landscapes, Wang Hui, Qing Dynasty, album of 10 leaves, ink on paper.

⁵⁷ Gu Wenbin, *Guoyunlou riji*, 22, 27, 30.

⁵⁸ Gu Wenbin, *Guoyunlou riji*, 49. Gu, *Guoyunlou jia shu*, 14, 18, 31.

⁵⁹ Gu Wenbin, *Guoyunlou shuhua ji*, 81.

⁶⁰ "Guoyunlou cang Ming Wang Fu Jiangshan shenglan tu shanshui changjuan xianshen duoyun xuan qiu pai," accessed through <https://news.arttron.net/20131206/n543124.html>.

The last painting we have some information about is the 10-leaf album titled *Ten Magnificent Landscapes (Shi wan tu)* by Wang Hui (No. 20 in Table 6.1). On June 21, 1870, Gu Wenbin fetched the album from the *Lungu* with a price tag of 80 taels. Since Gu Wenbin reserved another piece of art sold by *Lungu*, he negotiated a great price of 80 taels for both of them. According to Gu Wenbin's estimate, Wang Hui's album alone was worth 80 taels. Thus,



Gu Wenbin felt that he got the other piece, a rubbing of the Dingwu version *Orchid Pavilion Gathering*, for free. He even compared this acquisition to having his recommendation by the Grand Council as “an unexpected present that is even merrier.”⁶¹ As for the rubbing, both Monk Xinquan and Gu Wenbin valued it at 300 taels.⁶² Though Gu Wenbin's album is still not available, other versions of the album by Wang Hui, including two preserved in the imperial collection and then the National Palace Museum in Taipei, can help us have some idea about

⁶¹ Gu Wenbin, *Guoyulou riji*, 27-29.

⁶² Gu Wenbin, *Guoyulou riji*, 29, 31.

what the *Ten Magnificent Landscapes* were about.



Comparing his own Wang Hui with the descriptions of another *Ten Magnificent Landscapes* album by Wang Hui recorded by Ruan Yuan, who saw it in the imperial collection, Gu Wenbin concluded that his album was a more faithful attribution to the original *Ten Magnificent Landscapes* by Ni Zan.⁶³ It should be noted that one of the arguments that Gu Wenbin relied on was the incorrect inscriptions recorded by Ruan Yuan, which led Gu to mistakenly think that the first leaf of his album had a longer inscription than the one in Qianlong's collection. Actually they were identical. Yet Gu Wenbin was right to point to the differences in the subtitles of the ten leaves. Gu Wenbin's album had subtitles of "*wan hu chaotian*," "*wan zhang kongliu*," and "*wan lin qiu se*," which were the original subtitles in Ni Zan's album. While "*wan lin qiu se*" could be a different name for "*wan shu qiu sheng*," the "*wan li qing guang*" leave in the imperial collection did in fact stand out from the other nine as one painted with color (see above). Compared with this "*wan li qing guang*" leave, another

⁶³ Gu Wenbin, *Guoyunlou shuhua ji*, 178; compare with NPM-Painting-003189-00001.

Ten Magnificent Landscapes also in the imperial collection dated to the same year of 1689, had



a different leaf with the subtitle “*wang qing cang bo*” in ink. The “*wang qing cang bo*” leaf seems perhaps more credible, as it also bears an inscription by Yun Shouping, a close friend of Wang Hui who often inscribed on each other’s works. Resonating with Yun’s poem, a lonely fisherman’s paddle broke the silence of the lake. Fishing villages were connected by bridges. Even if one fishes on the island far away, he could still hear any sound as loudly as shouting.

As for the brushwork, at the bottom left of the first leaf in Wang Hui’s album (above), we could find a typically Wang Hui way to depict the flow of water from left to right, up to down. This is comparable to the way Wang Hui painted water in the *Southern Tour of the Kangxi Emperor*, a project that Wang Hui worked as the head painter.⁶⁴

⁶⁴ Maxwell K. Hearn, “Art Creates History: Wang Hui and The Kangxi Emperor’s Southern Inspection Tour,” 132-133.



Above we had a brief reconstruction of the most important two themes of Gu Wenbin's stay in Beijing in 1870, returning to officialdom as well as being a part time art dealer. Living a life out of office for about 10 years, the reason Gu Wenbin decided to come back to officialdom, I speculate, was aiming at even more local influence in Suzhou through a national political career. For that purpose, Gu Wenbin could not have had a better chance than 1870, when his most important patron, Guanwen, just relocated to the capital. Together with other high official friends in the board of civil appointment, grand secretariat, and the Grand Council, many of whom were also from Jiangsu, Gu Wenbin won the best job possible, the Ningbo Daotai, through the fastest route possible --- recommendation by the Grand Council.

As we have seen above, at each stage of Gu Wenbin's job seeking experience in Beijing, art played a particularly vital role. First of all, art dealing provided Gu Wenbin with the critical financial resources to support his pursuit for office. Secondly, though the literati circles that shared their love of arts, Gu Wenbin collected a lot of information on his job prospects. Sometimes Gu even intervened to overcome the obstacles that might stand in his way. Thirdly, after successfully winning an appointment, art became a way to repay the "elegant debts" Gu Wenbin owed to his patrons.

Lastly, unlike many others who regarded art as merely a means to wealth and/or power, Gu Wenbin saw art as an end in itself. Furthermore, Gu made sure that this family tradition of art learning would be carried on by his sons and grandsons, sometimes even at the expense of

the civil service career. This family legacy perhaps best explains the difficulty in finding the best works in Gu Wenbin's collection, as they are still in the collection of his descendants and not open to the public.

In fact, Gu Wenbin wanted his grandsons to inherit this family tradition and business as well. Shortly after setting out for Beijing, Gu Wenbin asked his son Gu Cheng to conduct art learning sessions for the grandsons in Suzhou. He even specified that each session should cover ten pieces of art for the grandsons. During a session, Gu Cheng should begin by lecturing on the biographies, followed by the calligraphic and pictorial techniques (*shu fa/hua li* 書法/畫理) of the artists, and concluding with the value of the artworks. The sessions should be held six times a month for a whole year.⁶⁵ Compared with painting and calligraphy, leisure activities such as bird-keeping and teahouse-carousing must be “painfully corrected” (*tonggai* 痛改).⁶⁶ Gu Wenbin went so far in promoting art learning in the family that he forbade Gu Cheng to take the provincial examination in Nanjing, or the latter would be accused of being unfilial, which was one of the unpardonable ten most serious crimes in the penal code of the Qing.⁶⁷

The experience of being a part-time art dealer during Gu Wenbin's stay in Beijing reaffirmed the urgency of art education. At least once a month, Gu Wenbin checked on the progress in his letters to Gu Cheng, where he would reiterate that the art learning sessions were important and therefore must be held consistently.⁶⁸ For Gu Wenbin, art collections consisted of a substantial portion of the family's wealth. Even if later generations no longer wished to preserve artworks in the family, Gu Wenbin reasoned, they would still need to understand art learning so that they would not be trapped by the discourse of genuine and fake.⁶⁹

⁶⁵ Gu Wenbin, *Guoyunlou jiashu*, 6.

⁶⁶ Gu Wenbin, *Guoyunlou jiashu*, 15. For a pioneering work on elite leisure in the Qing dynasty, see Zheng, Bingyu. "The Way of the Idle Men: Leisure and Daily Life of Bannermen in Qing Beijing, 1750–1900." Order No. 10824244, Ph.D. dissertation. Princeton University, 2018.

⁶⁷ Gu Wenbin, *Guoyunlou jiashu*, 22–23.

⁶⁸ Gu Wenbin, *Guoyunlou jiashu*, 6, 10, 12, 15, 19, 23, 25, 31.

⁶⁹ Gu Wenbin, *Guoyunlou jiashu*, 19.

It should be noted that by the time of his stay in Beijing in 1870, Gu Wenbin had not determined to abandon the civil service examinations completely as a choice for the careers of his grandsons. In Beijing, Gu Wenbin paid special attention to the appointment of the education commissioner of Jiangsu, who would be responsible for the commencement of local as well as provincial degrees.⁷⁰ Actually, Gu Wenbin hoped, to no avail, that his son-in-law Zhu Yizeng (朱以增 1836-1914, jinshi 1865), who hosted Gu Wenbin's stay in Beijing, would gain that office so that all extended family could benefit from it.⁷¹ Even in the art learning sessions, Gu Wenbin wanted his grandsons to pay special attention to the regular script (*xiaokai* 小楷), which was also the script used for the civil service examinations as well as imperial documents.⁷² Additionally, Gu Wenbin wanted his grandson to practice handwriting: "From the shengyuan exams up to the palace exams, not a single place will one find good handwriting not beneficial."⁷³

Yet the investment of wealth and energy the Gu family from Suzhou made in art learning, however, marked the first step that an established gentry family voluntarily considered about exploring a career other than being an official.

From Family to Lineage

Soon after Gu Wenbin got familiar with his jurisdiction in Ningbo, he turned a compulsory contribution request into an opportunity to purchase honorific ranks for his ancestors. In 1871, Li Hongzhang, then Governor of Zhili, was troubled by an exceptionally bad harvest caused by floods in the summer. Before memorializing to the throne to have the land tax of Zhili pardoned, Li had already sent letters to his former colleagues in Jiangsu, including Gu

⁷⁰ Gu Wenbin, *Guoyunlou riji*, 40.

⁷¹ Gu Wenbin, *Guoyunlou jiashu*, 24.

⁷² Gu Wenbin, *Guoyunlou jiashu*, 31.

⁷³ Gu Wenbin, *Guoyunlou jiashu*, 12. 從小考直至殿廷考試、無一處不得力於字也。

Wenbin,⁷⁴ for donations. The governor was seeking for money, seeds, and winter clothing from the south and wanted the resources shipped via the lijin bureau of Shanghai.⁷⁵

Li Hongzhang's request may seem absurd as he first turned to a region recently struck by the Taiping civil war for help. After all, Suzhou was still recovering from a loss of 64% of its population and could not offer much relief.⁷⁶ Additionally, Suzhou gentry did not come from Zhili, nor were they serving a public office in Zhili which would hold them accountable. Yet rounds and rounds of relief efforts from Jiangnan began to arrive within one month. And the most generous donors, again, were the gentry refugees who had worked with Li Hongzhang against the Taiping rebels. Reciprocally, Li Hongzhang promptly secured the blessings of the throne to reward the donors with promotions, nominal ranks, honorific titles, etc.⁷⁷ The patronage network between Li and the gentry refugees, like their innovative use of lijin, continued to prosper in the reconstruction period after the civil war.

Gu Wenbin, however, did not immediately respond positively to Li's cross-regional relief campaign. His son, Gu Cheng, even suggested that they should not participate.⁷⁸ However, Gu Wenbin knew full well that as a big gentry, he could not escape from this call. Instead, the reason he hesitated to act was that as the Ningbo Daotai, he needed the permission from his superior, the Governor of Zhejiang.⁷⁹ If approved by his governor, Gu Wenbin could also solicit donations from local elites as a local official.

At this beginning stage, Gu Wenbin planned to donate around 1 to 2 million copper cash, a median amount among Suzhou gentry.⁸⁰ After receiving a letter from Li Hongzhang, together with the guidelines on the rewards of contributions as well as the actual rewards, Gu decided

⁷⁴ Gu Wenbin, *Guoyunlou Jiashu*, 82-3.

⁷⁵ Li Hongzhang *Quanji*, 30: 317; 318.

⁷⁶ Wang Yeh-chien, "The Impact of the Taiping Rebellion on Population in Southern Kiangsu," 149-151. Wang Yeh-chien claimed that Suzhou (64%) and Songjiang (8%) did not suffer as much destruction as Jiangning (78%), Changzhou (70%), and Zhenjiang (79%). *Ibid*, 127-129, 150.

⁷⁷ Li Hongzhang *Quanji*, 4: 423-4.

⁷⁸ *Guoyunlou jiashu*, 88.

⁷⁹ *Guoyunlou jiashu*, 86.

⁸⁰ *Guoyunlou jiashu*, 86, 90, 92, 96.

to donate 3 million cash.⁸¹ As soon as the Governor of Zhejiang approved the relief campaign, Gu Wenbin organized local officials, gentry, and merchants to come up with their numbers of donations. They agreed to deliver five thousand silver dollars to Zhili in just two months.⁸² Two more months later, Gu Wenbin dispatched another 10,000 silver dollars, including his own 3 million cash, to Shanghai for Li Hongzhang.⁸³

How to explain Gu Wenbin's sudden change from stalling to actively organizing the relief campaign? Having seen the benefits that his Suzhou fellows achieved from their donations, Gu Wenbin aimed to get the honorific ranks of 1b for his ancestors.⁸⁴ The honorific ranks would arrive as a scroll on a silk embroidery, to be stored in a wooden chest carved with dragons.⁸⁵

Gu Wenbin, however, did not want to lock this honor away. Instead, he wanted to milk every cent of the generosity to increase his social/cultural capital. Thus, on April 25, 1872, more than five months after he learned about the relief campaign, Gu Wenbin finally made the decision to compile a genealogy, a move to elevate his family into a lineage.⁸⁶

As for the style of the genealogy, Gu mostly referred to those of his fellow Suzhou gentry refugee friends. Being one of the most renowned collectors of art, especially paintings, however, Gu Wenbin took special attention to have ancestral portraits concord with the new ranks. Thus in their portraits, Gu's ancestors wear the clothing of rank 1 officials and their spouses, which they would never dream to touch when alive. These portraits were not generic, but faithfully resembled the appearance of the families that the Gus then wished to remember.⁸⁷

The last act that Gu Wenbin took to boost the status of his family, now that they incorporated a lineage, was to expand their physical space in Suzhou. After a long search and

⁸¹ Guoyunlou jiashu, 97; Li Hongzhang Quanji, 30: 356.

⁸² Guoyunlou riji, 154.

⁸³ Ibid, 170.

⁸⁴ Guoyunlou jiashu, 97, 122, 135.

⁸⁵ Guoyunlou jiashu, 149, 179.

⁸⁶ Guoyunlou jiashu, 141-2. Having a genealogy or not was a lineage status marker. See David Faure, *The Structure of Chinese Rural Society: Land and Village in the Eastern New Territories, Hong Kong*, 2-4.

⁸⁷ Guoyunlou jiashu, 146.

rounds of negotiations, Gu Wenbin bought a property adjunct to his old house and renovated them into the Garden of Delight (Yi yuan 怡園). This property was foreclosed to the Shanghai government in 1862, as its former fabric shop owner surnamed owed the Lijin Bureau of Shanghai more than 8,700 taels of silver of overdue tax.⁸⁸

Above, we had a peak of Gu Wenbin's journey from the son of a broker to new kind of hybrid elite that transcended the boundaries of officials, gentry, and businessmen. This new norm reflected the rapid changes in politics (reform) and socio-economic institutions (charity, restoration, as well as lijn bureaus) since the Taiping civil war. As an imperial official, Gu Wenbin used the occasion of a national campaign of disaster relief to incorporate his family into a lineage. As public philanthropist, he benefited from the interest earned from taxations and accumulated his own land holding. The four-occupation classification of subjects --- scholars, peasants, artisans, and merchants --- which had a long history in premodern China as fundamental categories in making legislations and allocating social roles, no longer applied to Gu Wenbin and his friends. Challenging the amateur ideal, these new hybrid elites combined the expertise in the administration of lijn bureaus with the national networks of an official.

⁸⁸ Gu Cheng, *Gu Cheng xin zha*, 57.

Conclusion

This dissertation examines lijin as a venue of convergence between the business elite and the gentry during the Taiping civil war as well as the following reconstruction. Whereas previous scholarship focused on quantitative analysis, my work intervenes at the intersection between economic history and social history. I question the prejudices of the Western standard as well as Chinese failures embedded in primary sources, study Chinese fiscal institutions on their own terms, and reappraise the endogenous origins and historical continuities of lijin as a Chinese response to the mid-century civil war and everything that followed. Unlike previous scholarship that emphasized ideological changes as well as paradigm shifts, this dissertation approaches the historical changes and continuities through the evolution of the lijin institution as well as the elites who experienced it. Understanding how these elites navigated through the turbulent waters of late Qing reveals how state-initiated changes met local realities. By focusing on local arrangements and elites, this dissertation also tracks how social changes interacted with political reforms of the state, but ultimately went beyond state control.

Thanks to recently discovered diaries, letters, and account books, my work revitalizes the civil society/public sphere debate by detailing how government, merchants, and gentry contested for visions as well as control over charitable organizations as well as lijin bureaus. I discover that when assigned with more fiscal obligations by the government, business elites in Shanghai turned burdens into new leverage by negotiating with the state for more rewards, e.g., bureaucratic offices. The elites also consolidated control over their trades and expanded the scale of their firms at the expense of competitors and consumers, as they raised a fund from fellow merchants to fulfill the obligations. After gentry refugees migrated to Shanghai amid the civil war, they collaborated with the business elites to replicate the success formula in the formation of a new income --- lijin --- which spread nationwide during the reconstruction

thanks to gentry social networks. These processes realized the nationalization of lijin from a local practice by a few same-trade organizations in Shanghai to a nationwide fiscal tool for public finance. I see my work contributing to multiple fields and interdisciplinary discussions, including business/diplomatic history, comparative civil war studies, migration, philanthropic studies, and the social history of art.

Before Lei Yixian's lijin schemes, the juanshu contribution was a one-time transfer of money to the government. Such a transfer was theoretically voluntary, and thus made donors eligible for rewards. While the benefit of this method of contribution was obvious in terms of accountability for givers as well as recipient (and the corresponding reward in return), the burden to amass tens of thousands of taels in a brief period of time was also apparent.

Lijin, compared with juanshu, theoretically required the precise knowledge of every single transaction made by every broker, shop, and consumer to arrive at a specific amount of overall donations within a limited window of time. This method did not impose an instant burden on the donor, and was sustainable for as long as any transaction still happened, but demanded a lot of bureaucracy to keep up with what is happening in the market. As a result, in spite of Lei Yixian's initial insistence that gentry managers, instead of merchants, should direct lijin bureaus, officials, including Lei, usually had to concede to merchants and delegate the power of accounting, collecting, and transferring lijin to merchant leaders.

But when He Guiqing finally memorialized the throne about the establishment of the overall lijin scheme in Shanghai in the summer of 1857, he furthered Lei's reinvention and proposed to reward the donors so as to solicit the largest amount of donations. Thereafter, levies on maritime ships, silk/tea, and northbound tea merchants were not only rewarded according to the new wartime juanshu contribution guidelines, but also incorporated under the lijin umbrella. Briefly, Shanghai officials and big merchants married lijin with juanshu contribution to create a new being, that is, piecemeal contribution (lijuan), which conducted juanshu with

exceptional rewards according to the established tool of same-trade organization *lijin* for the new purpose of public finance.

Interestingly, when He Quiqing memorialized on rewarding foreign opium *lijin* according to the Coastal territory scheme, the governor general made a judgement call not to reward the merchants from Canton and Chaozhou according to the new guidelines, even when the merchants were allegedly promised better rewards.¹ This was perhaps due to the illegal status of the opium trade as well as the resulting lowly negotiating power of the merchants/smugglers. In contrast, even a comparatively weaker group among in the tea trade, the Jiangxi northbound tea merchants, still received the same rewards as the prestigious maritime ship and silk/tea merchants.

The other issue that troubled China since in the 1860s was how to position *lijin* vis-à-vis merchant tax, the settling tax, and the tariff. Triggered by the legalization of opium import, the central state immediately learned that the tariff on foreign merchants and the merchant tax on Chinese traders could not be levied together at Shanghai, or any other treaty ports,² except for tonnage, a fee not strongly associated with the value of the goods on board. This institutional review of the boundaries between *lijin*, *juanshu*, and maritime customs convinced the Xianfeng emperor that *lijin* levies on foreign opium in Shanghai and elsewhere was harmful for the collection of merchant tax as well as tariff at the state level. On He Guiqing's memorial that requested to lower the merchant tax as well as to continue levying *lijin* on foreign opium in Jiangsu, the Xianfeng emperor's rescript was "Sacrificing the income of the whole empire for the benefit of a single locality."

This incompatibility between the traditional merchant tax and the tariff will become ever more frequently, as foreign traders were admitted into China to procure their own supplies, until the invention of the transit dues levied at treaty ports to bypass all kinds of taxation. Yet

¹ WXD, 6: 288.

² Re-export was of course taxed with merchant tax, unless such an item was pardoned by the treaty.

even then, Chinese and Western official disagreed over whether lijn should also be waived after the payment of transit dues. But at this stage, lijn was already seen as a counterbalance to the tax avoidance efforts of foreign imperialists and their Chinese collaborators.

This formalization of lijn for public finance, however, obscured the overtake of lijn by big merchants in Shanghai. These merchants transformed the lijn institution designed by officials, promoted by the emperor, and administrated by probational officials with established practices of merchant community. Not only were merchant elites not burdened by a new levy, but they also saw it as an opportunity to consolidate, legitimize, and expand their dominance over fellow members of the same-trade organization. Assuming maritime ship merchants, silk/tea merchants, and northbound tea merchants could freely raise the price of their commodities to cover the cost of lijn, they would be rewarded at no cost to themselves. Additionally, elites in such same-trade organizations benefited from monetary compensation, in the case of foreign opium, as much as 20% of the total lijn levy. These acts might sound morally hazardous, but the Qing state did nothing to prevent them from shifting all increased costs to the consumers. On the contrary, such a transfer was what Lei Yixian expected, so that merchants would comply with his lijn schemes.

The fiscal need of the state, in this case, aligned perfectly with the greed of merchant elites. Together, they orchestrated a plot to exploit ordinary merchants, who then shifted the burden of lijn to everyday customers. As prices on commodities fluctuated naturally, customers were deceived and eventually paid for the restoration of the Qing dynasty.

Therefore, when gentry elites across the Jiangnan region took refuge in Shanghai during the resurgence of the Taiping civil war, they quickly mastered the secrecy of lijn and applied it to the Refugee protection bureau. But as we have explained before, under a façade of benevolence, financial support in the form of lijn from same-trade organizations was extended to external charitable organizations as donations with vicious intent in the first half of the 19th

century. Therefore, the philanthropist nature of any charitable organization, including the Baoxi ju, should not be taken for granted. Because directors of charitable organizations usually had a background and/or connections in the business and financial sectors, many charity halls in Suzhou and Shanghai should be more accurately viewed as tools for such directors to solidify their dominance in business.

And such a depiction of charitable organization was even more accurate during the reconstruction of Suzhou, when the reduction of the tribute grain taxes as well as the gentrification of lijin developed simultaneously. By this stage, most of the exceptional rewards were phasing out. So big merchants, if they survived the competition from foreign merchants, could not benefit as much from lijin as they used to. Landed gentry, on the other hand, understood lijin as a wonderful opportunity to fund the reconstruction, which had traditionally been their responsibility in the forms of land tax surcharges. And as part of the reconstruction, charitable organizations, particularly the public charities, would also be funded by lijin. Equipped with the guarantee of the government, gentry directors in the reconstruction period commanded an unprecedented amount of authority and financial resources, which they conveniently used for personal gains. By following the thread of money, both in the sense of funding for charitable organizations as well as the state, and profit for their elite directors/managers, we also witnessed lijin as an origin of public social service and local self-governance in China.

At this point of conclusion, I want to foretell the diversification of the Suzhou gentry elite families by looking at the near future. Wu Yun's son, Wu Chenglu (吳承潞, ?-?), was a jinshi graduate in 1865 and once served as the judicial commissioner of Jiangsu; Pan Zuqian (潘祖謙) and Peng Fusun (彭福孫), next generation of two immortal lineages, were futures directors of the Suzhou male elder's hall and infant hall respectively.³ They were also among the six

³ Huang Hongshan, *Zhongguo jindai cishan shiye yanjiu: Yi wan Qing Jiangnan wei zhongxin*, 226-229.

founders of the Suzhou Chamber of Commerce.⁴ In the 1890s, founders of the Chamber of Commerce even reorganized the merchant guilds into the founding shareholders of a modern textile factory with Italian machines to weave cotton and silk fabrics in Suzhou.⁵ This factory, along with its seat in the local chamber of commerce, remained in the control of the gentry elite families until 1949.

One familiar with socio-economic development in late Qing may wonder, how did the merchants and upper gentry studied in this dissertation compare to compradors? Compradors, middle men acquainted with both Chinese commercial practice and foreign languages, were a particular influential group of merchant intermediaries who bridged China and the West.⁶ Functionally, they were perfectly compatible with the roles of a traditional brokerage between suppliers from one dialect region and retailers from another. And since brokerages (hang), particular those in Shanghai, also run debt/credit services through partner pawnshops, experience in traditional brokerage/pawnshop businesses was transferable to being a comprador. At the beginning, Cantonese merchants who had exposure to English as well as the export trade through the Hong system, moved into newly opened treaty ports with foreigners.⁷ But since the small sword society rebellion, Cantonese presence in Shanghai became increasingly suspicious. Jiangsu native merchants thus took advantage of this opportunity and began to dominate comprador positions.⁸

Jiangsu compradors came predominantly from less prominent families, compared with the business and gentry elites examined in this study. This does not mean that the business and gentry elites had no connections with foreigners. Quite the contrary, they were champions of

⁴ Suzhou shanghai dang'an cong bian, 1a: 3-5.

⁵ Ibid, 1a: 283-285. Pan Zuqian was representing the pawnshop trade. Ibid, 1a: 53.

⁶ From the difference between a Chinese manager and a comprador, we can deduce that the comprador has prior experience in Chinese commerce, paid by foreign firm in silver, earned commission, had guarantee (collateral) in the form of cash, etc, has transitory responsibly when granting a loan, and his subordinates are paid by the bank. Ma Xueqiang and Zhang Xiuli, *Chu ru Zhong-Xi zhi jian: Jindai Shanghai maiban shehui shenghuo*, 12.

⁷ Ma Xueqiang and Zhang Xiuli, *Chu ru Zhong-Xi zhi jian*, 27-36, 74-77.

⁸ Ibid, 36-42.

foreign liaison. But they associated with foreigners on an equal footing as business partners and/or colleagues, rather than commissioned employees of foreign firms.⁹ As for actual compradors, for example, the Xi (席) lineage from Dongshan in Suzhou, over the course of four hundred years, only achieved one jinshi and one juren in the 1720s.¹⁰ Of course, more Xis served as lower to mid-ranking officials through office purchase.¹¹ Xi Zhengfu (席正甫) worked in his uncle's pawnshop before moving on to be the comprador of Hong Kong Shanghai banking corporation, or HSBC in 1874.¹² From then, Jiangsu compradors started to train their descendants at Western colleges in China to prepare for the inheritance of their comprador positions within the family.¹³

By the 1900s, compradors have undoubtedly become a prominent social group. Unlike gentry, compradors had a new relation with the state. They became an outsider, a source of foreign knowledge and financial resources that Chinese officials, gentry, and merchants thought they could trust and deal business with. And these roles continued well into the Republican period. Gentry, on the other hand, had their relationship with the emperor through the civil service exams severed. Exactly when compradors were becoming a part of modern Chinese society, gentry elites were phasing out.

Devolutionist and/or restorationist proponents of nineteenth century Chinese history may find this study absurd in the sense that I do not align with either of them. Yet a constant issue of those frameworks, which appeared and reappeared throughout different chapters of this dissertation, is that while the central government may have promulgated a lot of new rules from the 1730s to the 1860s, many of them were clearly pioneered by local initiatives. But in the localities, the boundaries between provincial officials, local officials, gentry, and merchants

⁹ Ma and Zhang even categorized Yang Fang, the Zhejiang silk magnate, as a comprador. Ibid, 39-40.

¹⁰ Ma Xueqiang, *Jiangnan Xi jia: Zhongguo yi ge jing shan da zu de bianqian*, 57.

¹¹ Ibid, 59-63.

¹² Ibid, 71-77.

¹³ Ibid, 77-89.

were far from clear. In other words, the formation of the Qing state could not be severed from the participation of local society.¹⁴ While the secular trend was undoubtedly toward a more routinized state based on accurate local knowledge, the strengthening of the state needed not contradict the interest of elites, and vice versa.

And even if one side upset the balance of power between the state and the elite, as in the case of Qianlong's fiscal recentralization, localities did not simply surrender to an encroaching state. In responses to central state recentralization, local government increasingly relied on government commissions, which pushed same-trade organizations share the cost among all members by asking everyone to make a contribution, in a similar fashion to how they supported fellow members in need. When the future lijin for public finance was promulgated to fund Qing military campaigns against the Taiping rebels, these two traditions of lijin were united from donations for different purposes into a single compulsory charge backed and enforced by state authority.

However, is this exceptional willingness to listen to provincial/local concerns a general feature of the late imperial state, or an exceptional grace period during and immediately after the civil war? Compared with the early Qianlong state, when the state enforced fiscal recentralization in a top-down approach, the Tongzhi initiatives were from the bottom up. At times, it feels like by writing about the state, we assume some impersonal institutions stuffed by professional bureaucrats in the Weberian modernization model. Even if developing toward such a state may have been the goal of many countries, whether willingly or forced, I doubt if it is applicable to late imperial China.

The personality of the throne played too important a role to entertain the notion of a rational state that implemented its policies coherently across time and space. The same Yongzheng emperor was extremely harsh with his former confidant Nian Gengyao, yet he

¹⁴ Michael Tsin argues that this dichotomy between state and society is imported from Western historiography, in particular, Habermas' civil society. See Michael Tsin, "Rethinking 'State and Society' in Late Qing and Republican China," 20-22.

almost immediately changed his position when Li Wei approached him. But such contradictions did not mean that the rulership in China was completely arbitrary. The central court, through various boards and ministries, provided some checks over the emperor. But since the promotions of the officials in the ministries were dependent on the emperor, some extent of guessing and accommodating to the emperor's preferences were inevitable. For instance, the board of revenue stood firmly with the Xianfeng emperor and approved Lei Yixian's dubious lijin schemes because the board was well aware of how much the emperor wanted to boost income for military revenue. And since during the Tongzhi reign, the emperor was still too young to make arbitrary decisions, a shared governance was achieved between the Suzhou gentry in Jiangsu and the Manchu rulers in the North.

Zhou Xueguang attributed the secret of the longevity of China's sizable unitary system since imperial times was its flexibility. He argued that the state (emperor) can be ceremonial so that different levels of government (bureaucracy) could separate their labor and concentrate control in the right person to get things done; or the state (emperor) can be a substantive authority, depending on the circumstances.¹⁵ Zhou further pointed out that civil service exam played the role of ideological unity between the state and the people.¹⁶ My study, however, argued that the non-official gentry and merchant elites had a central place in the governance of the Chinese empire. Their participation and contribution¹⁷ were what saved the state from total collapse in the Taiping civil war.

So, what did their participation mean for the issue of devolution? In British history, devolution was a compromise between the empire and its constituting parts so that while no one got everything they wanted, their union was preserved. For Scotland, they got a high degree

¹⁵ Zhou Xueguang, *Zhongguo guojia zhili de zhidu luoji*, 428.

¹⁶ Zhou Xueguang. "Huang Renyu beilun yu diguo luoji: Yi keju zhi wei xiansuo." *Shehui* 2 (2019): 1-30.

¹⁷ Hu Heng thought that even after large scale office purchase was checked by instant appointment of magistrates. Yet this conclusion only applied for magisterial positions. Hu Heng, "Qing dai zhengqu fengeng yu guanliao ziyuan diaopei de lianghua fenxi," 25-26. If a purchaser increased his offer to circumvented the magisterial level, then the check would not work.

of autonomy, rather than nation-state status; For the UK, Scotland remained a part of the union regarding national defense as well as diplomacy. In the case of Northern Ireland, even a different diplomatic relation with the EU was tolerated by the UK. This kind of devolution, however, was far from what was happening in the Qing empire. Secessionist and separatist movements in China proper were never serious concerns of the state, at least not until the Republican period. Li Hongzhang and other governors were indeed powerful, but challenging imperial power for the sake of it was never really an option. In 1860, amid a desperate civil war, He Guiping could not resist the unilateral move by the central state to tighten control of foreign opium lijin. And thirty years later, Li Hongzhang, despite his hesitations, had no alternative but to carry out central court orders to drive the Beiyang army and navy on a mission to collide with Japan in 1894-1895.

How devolution, as it was predominantly used in the China field, that is, the power transfer from the state to the elites, work for this study? As I have discussed in the introduction, the power transfer was not necessarily a terrible thing. A state that is responsive to local concerns as well as transparent regarding how fiscal revenue was levied and spent was infinitely better than its opposite, except to an arbitrary ruler. The problem for the post-Taiping Chinese state, however, was that if the gentry and merchant elites achieve a hegemony in the empire, drowning the sounds of its opposition and sowing the seeds of a popular revolution.

As far as I see, from the 1850s to 1890s, the Tongzhi-Guangxu restoration of the Qing empire, manned by bureaucrats versed in the collection of lijin, did not create too many problems. Each time the power of the Qing state took a hit, however, it was because a new treaty with foreign powers disturbed existing arrangements, such as the admission of foreign merchants inland to procure their own supplies. Having exhausted other easier targets, the state and the lijin advocates were forced to deal with the most burdensome kind of levies. So, in the end, the most crucial factor for the decline of the Qing state was foreign imperialism.

Bibliography

Reference works

Brunnert, H.S. and V. V. Hagelstrom. *Present Day Political Organization of China*. New York: Routledge, 2019 [1912].

Hanyu da cidian 漢語大辭典 (The great Chinese dictionary). Shanghai: Hanyu da cidian chubanshe, 1990.

Li dai jinshi dengke shujuku 歷代進士登科數據庫 (Jinshi database). Accessed by <http://examination.ancientbooks.cn.ezproxy.princeton.edu/docDengke/>

Qing Dynasty Grain Prices Database. Institute of Modern History, Academia Sinica. Accessed through <https://mhdb.mh.sinica.edu.tw/foodPrice/>

Renming quanwei 人名權威 (Names and biographies database). Institute of History and Philology, Academia Sinica. Accessed through <https://newarchive.ihp.sinica.edu.tw/sncaccgi/sncacFtp>

Time authority database. Accessed through <http://dev.dila.edu.tw/authority/time/>

Wu, Songdi and Fang Shusheng 吳松弟 方書生. *Zhongguo jiu haiguan neibu chuban wu shiyong shouce* 中國舊海關內部出版物使用手冊 (Handbook for internal publications of Chinese maritime customs). Guilin: Guangxi shifan daxue chubanshe, 2021.

Local Gazetteers

Eastview: Accessed through Eastview China Comprehensive Gazetteers

Erudition: Accessed through the Chinese local gazetteer database of Beijing Erudition Digital Research Center

Baoding fu zhi 保定府志 (Gazetteer of Baoding Prefecture). 79 juan. Guangxu 12 nian (1886). Erudition

Baoshan Xian zai xu zhi 寶山縣再續志 (Gazetteer of Baoshan County). 17 juan. Minguo 20 nian (1931). Erudition

Beixin guan zhi 北新關志 (Gazetteer of Beixin guan Tollhouse). 16 juan. Yongzheng 9 nian (1731). Eastview

Changzhou xian zhi 長洲縣志 (Gazetteer of Changzhou County). 34 juan. 1753. Erudition

- Chongxiu Gaolan Xian zhi*, 重修皋蘭縣志 (Gazetteer of Gaolan County). 30 juan. Guangxu (Minguo 6 nian, i.e., 1917, reprint). Erudition
- Chongxiu Qinchuan zhi*, 重修琴川志 (Gazetteer of Qinchuan County). 15 juan. Baoyou (Daoguang reprint). Erudition
- DGSZFFZ*: Suzhou Fu zhi 蘇州府志 (Gazetteer of Suzhou Prefecture). 150 juan. 1824. Erudition
- Emei Xian zhi* 峨眉縣志 (Gazetteer of Emei County). 12 juan. Kangxi (Qianlong 5 nian, i.e., 1740, reprint). Erudition
- Jiangsu sheng tong zhi gao* 江蘇省通誌稿 (A Draft gazetteer of Jiangsu Province). Nanjing: Jiangsu sheng xinhua shudian, 1991.
- Jiangxia xian zhi* 江夏縣志 (Gazetteer of Jiangxia County). Tongzhi (Guangxu 7 nian, i.e., 1882, reprint). Taipei: Chengwen chubanshe, 1975.
- Jiaoshan zhi* 焦山志. Compiled by Wu, Yun 吳雲. 26 juan. Tongzhi 4-13 nian (1865-1874). Princeton Library.
- Jingjiang Xian zhi* 靖江縣志 (Gazetteer of Jingjiang County). 16 juan. Guangxu 5 nian (1879). Erudition
- Jinling xin zhi* 金陵新志 (Gazetteer of Jinling). 15 juan. Zhida (Siku quanshu reprint). Erudition
- JNTZ*: Jiangnan tongzhi 江南通志 (The comprehensive gazetteer of Jiangsu, Jiangxi, and Anhui). 200 juan. Qianlong (Siku quanshu edition). Erudition
- Luanzhou zhi* 灤州志 (Gazetteer of Luanzhou Department). 18 juan. Guangxu 24 nian (1898). Erudition
- Rugao Xian zhi* 如皋縣志 (Gazetteer of Rugao County). 24 juan. Jiaqing 13 nian (1808). Erudition
- Shanghai haiguan zhi* 上海海關志 (Gazetteer of the Shanghai Maritime Customs). Shanghai: Shanghai shehui kexue yuan chubanshe, 1997.
- Shanghai Xian xu zhi* 上海縣續志 (Updated Gazetteer of Shanghai County). 30 juan. Shanghai: Minguo 7 nian (1918). Erudition
- Shanghai Xian zhi* 上海縣志 (Gazetteer of Shanghai County). 12 juan. Shanghai: Qianlong 15 nian (1750). Erudition
- Shanghai Xian zhi* 上海縣志 (Gazetteer of Shanghai County). 20 juan. Jiaqing 20 nian (1814). Erudition

Shanghai Xian zhi 上海縣志 (Gazetteer of Shanghai County). 20 juan. Minguo 24 nian (1935).
Erudition

Shanghai Xian zhi 上海縣志 (Gazetteer of Shanghai County). 32 juan. Tongzhi 11 nian (1873).
Erudition

Siming zhi 四明志 (Gazetteer of Ningbo). 21 juan. Baoqing (Song reprint). Erudition

Songjiang Fu xu zhi 松江府續志 (Updated Gazetteer of Songjiang Prefecture). 40 juan.
Guangxu 9 nian (1883). Erudition

Taicang Zhou zhi 太倉州志 (Gazetteer of Taicang Department). 15 juan. Chongzhen 15 nian
(1642). Erudition

Taicang Zhou zhi 太倉州志 (Gazetteer of Taicang Department). 28 juan. Minguo 8 nian
(1919). Erudition

Tongxiang Xian zhi 桐鄉縣志 (Gazetteer of Tongxiang County). 20 juan. Guangxu 13 nian
(1887). Erudition

Tongzhou Zhili Zhou zhi 通州直隸州志 (Gazetteer of Tongzhou Independent Department).
16 juan. Tongzhou: Guangxu 2 nian (1876). Erudition

TZSZZF: Suzhou Fu zhi 蘇州府志 (Gazetteer of Suzhou Prefecture). 150 juan. Tongzhi
(Guangxu 9 nian, i.e., 1883, reprint). Erudition

Wangjiang Xian zhi 望江縣志 (Gazetteer of Wangjiang County). 8 juan. Qianlong 33 nian
(1768). Erudition

Wu Xian zhi 吳縣志 (Gazetteer of Wu County). 54 juan. Chongzhen. Erudition

Wu Xian zhi 吳縣志 (Gazetteer of Wu County). 50 juan. Shaoding. Erudition

Wu Xian zhi 吳縣志 (Gazetteer of Wu County). 80 juan. Minguo 22 nian (1933). Erudition

Wujiang Xian zhi 吳江縣志 (Gazetteer of Wujiang County). 58 juan. Qianlong (Minguo
reprint). Erudition

Wujin Yanghu xian zhi 武進陽湖縣志 (Gazetteer of Wujin and Yanghu counties). 30 juan.
Guangxu 5 nian (1879). Erudition

Xiaogan Xian zhi 孝感縣志. Kangxi 34 nian (1695, Jiaqing 16 nian, i.e., 1811, reprint).
Erudition

Xushu guan zhi 潁墅關志 (Gazetteer of Xushu Pass). 20 juan. Kangxi 12 nian (1673).
Eastview

- Xushu guan zhi 潞陝關志 (Gazetteer of Xushu Pass). 18 juan. Daoguang 7 nian (1827). Eastview
- Xuxiu Shanxi tongzhi gao 續修陝西通志稿 (Drafts of sequel of the complete gazetteer of Shanxi). 224 juan. Minguo 23 nian (1934). Erudition
- Yanzhou Fu zhi 嚴州府志 (Gazetteer of Yanzhou Prefecture). 38 juan. Guangxu 9 nian (1883) expanded edition. Erudition
- Yongchuan xian zhi 永川縣志 (Gazetteer of Yongchuan County). 10 juan. Guangxu 20 nian (1894). Erudition
- Yuanhe Xian zhi 元和縣志 (Gazetteer of Yuanhe County). 36 juan. Qianlong 26 nian (1761). Erudition
- Zhenjiang zhi 鎮江志 (Gazetteer of Zhenjiang Prefecture). 22 juan. Jiading (Wan wei bie cang edition). Erudition
- Zhenjiang zhi 鎮江志 (Gazetteer of Zhenjiang Prefecture). 21 juan. Zhishun (Daoguang 22 nian, i.e., 1842, reprint). Erudition
- Zhenyang Xian zhi 鎮洋縣志 (Gazetteer of the Zhenyang County). 14 juan. Qianlong 10 nian (1745). Harvard Yenching Library. Accessed through <https://curiosity.lib.harvard.edu/chinese-rare-books/catalog/49-990074686420203941>.
- Zhenze xian zhi 震澤縣志 (Gazetteer of Zhenze County). 38 juan. Qianlong (Guangxu reprint). Erudition
- Zhili Taicang Zhou zhi 直隸太倉州志 (Gazetteer of Taicang Independent Department). 65 juan. Jiaqing 7 nian (1802). Erudition

Primary and Secondary Resources

- BPPAIC*: British Parliamentary Papers, Correspondence respecting Affairs in China 59-60.
- BPPRIC*: British Parliamentary Papers, Papers relating to the Rebellion in China and Trade in the Yang-Tze-Kiang River, 1862.
- BPPFR1*: British Parliamentary Papers, Further Papers relating to the Rebellion (in China, in continuation of Papers presented to Parliament, May 2, 1862.)
- BPPFR2*: British Parliamentary Papers, Further Papers relating to the Rebellion in China, 1862.
- BPPFR3*: British Parliamentary Papers, Further Papers relating to the Rebellion in China with an appendix, 1863.

- BXD*: Qing dai Qian-Jia-Dao Baxian dang'an xuan bian 清代乾嘉道巴縣檔案選編 (Selections from Ba County archives in Qianlong, Jiaqing, and Daoguang reigns). Chengdu: Sichuan daxue chubanshe, 1989.
- ECZZ*: Zhongguo shixue hui 中國史學會. Di er ci yapian zhanzheng 第二次鴉片戰爭 (The Second Opium War). Shanghai: Shanghai People's Publishing House, 1978-1979.
- FHA*: First Historical Archives. National Palace Museum, Xihuamennei, Beijing, 100031.
- GSGLZ*: Guo shi guan liezhuan (Biographies of Qing officials). Preserved and digitalized by the National Palace Museum in Taipei. Accessed through <https://rbk-doc.npm.edu.tw/npmtpc/npmtplall>.
- GXHD*: Da Qing hui dian 大清會典 (Statutes of the great Qing). Guangxu. 1899. Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- GXHDSL*: Da Qing hui dian shi li 大清會典事例 (Illustrated statutes of the great Qing) Guangxu. 1899. Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- HNLWHZ*: Dan, Xiangliang 但湘良 comp. *Hunan li wu huizuan* 湖南釐務彙纂 (A compilation of lijn matters in Hunan). 18 juan. [China]: Guangxu ji chou (15 nian, 1889). Accessed through cadal.edu.cn.
- JFQA*: Jiangsu Sheng jianfu quan'an 江蘇省減賦全案 (The Complete Records of the Tax Reduction in Jiangsu Province). 8 juan. Suzhou, 1866. Dalian Library.
- JQHD*: Da Qing hui dian 大清會典 (Statutes of the great Qing). Jiaqing. Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- JQHDSL*: Da Qing hui dian shi li 大清會典事例 (Illustrated statutes of the great Qing). Jiaqing. Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- JQYTZ*: Da Qing yi tong zhi 大清一統志 (Territories under the Great Qing empire). Jiaqing. 560 juan, [1934] reprint. Accessed through the Chinese local gazetteer database of Beijing Erudition Digital Research Center.
- JSBK*: Jiangsu sheng Ming-Qing yilai beike ziliao xuanji 江蘇省明清以來碑刻資料選集 (Selected stele inscriptions of Jiangsu province in the Ming-Qing dynasties). Beijing: Sanlian, 1959.

- KXHD*: Da Qing hui dian 大清會典 (Statutes of the great Qing). Kangxi. Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- NGDK*: Neige da ku dang'an 內閣大庫檔案 (The archives of the Grand Secretariat). Institute of History and Philology, Academia Sinica. Accessed by <https://newarchive.ihp.sinica.edu.tw/mcttp/>.
- NPMDLQA*: National Palace Museum Digital Library of Qing Archives. Preserved and digitalized by the National Palace Museum in Taipei. Accessed by <https://qingarchives.npm.edu.tw/index.php>.
- PSZPTZ*: Dafu Pan shi zhipu 大阜潘氏支譜 (Genealogies of the Pan lineage of Dafu). Reprint, Beijing: Beijing Yanshan Press, 2006. 5 vols.
- PSZPMG*: Dafu Pan shi zhipu 大阜潘氏支譜 (Genealogies of the Pan lineage of Dafu). 24 juan. 1927. Columbia Library.
- PSZP93*: Dafu Pan shi zhipu 大阜潘氏支譜 (Genealogies of the Pan lineage of Dafu). Reprint, Shanghai Library.
- QJZ*: Qing dai qiju zhuce 清代起居註冊 (The Emperors' Records in Qing Dynasty). Reprint, Taipei: Linking Publishing, 1983.
- QLHD*: Da Qing hui dian 大清會典 (Statutes of the great Qing). Qianlong. Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- QLHDZL*: Da Qing hui dian ze li 大清會典則例 (Illustrated statutes of the great Qing). Qianlong. Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- QSL*: Qing shilu 清實錄 (Veritable records of the Qing dynasty). Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- SHBK*: Shanghai beike ziliao xuanji 上海碑刻資料選輯 (Selected stele inscriptions of Shanghai). Shanghai: Shanghai renmin chubanshe, 1984 [1980].
- SSDJD*: Qianlong chao Junjichu suishou dengji dang 乾隆朝軍機處隨手登記檔 (Documentation archives of Grand Council in the Qianlong reign). Guilin: Guangxi shifan daxue chubanshe, 2000.
- SYD*: Xianfeng Tongzhi liang chao Shangyu dang 咸豐同治兩朝上諭檔 (The Imperial Edict Archives of the Xianfeng and Tongzhi Reign). Guilin: Guangxi Normal University Press, 1998.

- SYDFHA*: Shangyu dang 上諭檔 (The Imperial Edict Archives). First Historical Archives. National Palace Museum, Xihuamennei, Beijing, 100031.
- SZGSBK*: Ming-Qing Suzhou gongshang ye beike ji 明清苏州工商业碑刻集 (Selected stele inscriptions of industrial and commercial sectors in Suzhou in the Ming-Qing dynasties). Nanjing: Jiangsu renmin chubanshe, 1981.
- SZSHBK*: Ming-Qing yilai Suzhou shehui shi beike ji 明清以來蘇州社會史碑刻集 (Selected stele inscriptions of social history in Suzhou in the Ming-Qing dynasties). Suzhou: Suzhou daxue chubanshe, 1998.
- TCBK*: Taicang li dai beike 太倉歷代碑刻 (Selected stele inscriptions of Taicang). Beijing: Wenwu chubanshe, 2016.
- TZFYQS*: Suzhou sheng fuyi quanshu 蘇州省賦役全書 (The Complete Book of Land Tax and Labor Service of Suzhou Province). 32 juan. Suzhou, 1865. Library of the Chinese University of Hong Kong.
- TZHBZL*: Qinding Hubu zeli 欽定戶部則例 (Regulations from the Board of Revenue). 100 juan. Tongzhi 13 nian (1874). Princeton Library.
- WXD*: Wu, Xu 吳煦. Wu Xu dang'an xuanbian 吳煦檔案選編 (Selected Archives of Wu Xu). Nanjing: Jiangsu People's Publishing House, 1984.
- XBZZ*: Miu, Quansun 繆荃孫. Beizhuan ji xu bian 碑傳集續編 (Second Collection of Stele Epitaphs). Reprint, Taipei: Dahua Shuju, 1984.
- XZTG*: Feng, Guifen 馮桂芬. Xianzhi tang gao 顯志堂稿 (Collected Writings of Feng Guifen). Reprint, Shanghai: Shanghai guji chubanshe, 1995.
- YYTDS*: Zhao, Zengyue 趙增越 edited. "Qing dai sheli yu guanli Yuying tang dang'an (shang)" 清代設立與管理育嬰堂檔案(上) (The Establishment and Management of Infant Charity Halls in the Qing Dynasty, Part 1). *Lishi dang'an* 歷史檔案 (Historical Archives), No. 2 (2015): 4-32.
- YYTZ*: *Su jun Yuying tang zhi* 蘇郡育嬰堂志 (Gazetteer of the Charity Hall for Infant in Suzhou). Shanghai Library. 1881. Shanghai Library.
- YZHD*: Da Qing hui dian 大清會典 (Statutes of the great Qing). Yongzheng. Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- Abel-Smith, Brian. "Social Security." *Encyclopedia Britannica*, February 12, 2020. <https://www.britannica.com/topic/social-security-government-program>.
- Aramiya, Manabu 新宮学. *Min Shin toshi shōgyōshi no kenkyū* 明清都市商業史の研究 (Commercial history of cities in Ming and Qing dynasties). Kyoto: Kyūko Shoin, 2017.

- Bai, Qianshen 白謙慎. *Wan-Qing guanyuan shoucang huodong yanjiu: Yi Wu Dacheng jiqi youren wei zhongxin*. 晚清官員收藏活動研究: 以吳大澂及其友人為中心 (On the collections of late Qing officials: Centered on Wu Dacheng and his friends). Hong Kong: Chunghwa Book Company, 2020.
- Bao, Yan 包岩. *Qing se ji jian shi* 青色極簡史 (A concise history of the color *qing*). Beijing: Xiandai chubanshe, 2022.
- Baoxi ju zhengxin lu 保息局徵信錄 (Account of accountability of the Refugee Protection Bureau). Tongzhi (1862-1874). Princeton Library.
- Beal, Edwin George. *The Origin of Likin, 1835-1864*. Cambridge, Massachusetts: Harvard University Asia Center, 1958.
- Beijing Tong ren tang shi* 北京同仁堂史 (History of the Tong ren tang drugstore in Beijing). Beijing: Renmin ribao chubanshe, 1993.
- Bernhardt, Kathryn. *Rents, Taxes and Peasant Resistance: The Lower Yangzi Region, 1840-1950*. Stanford: Stanford University Press, 1992.
- Biot, Edouard. *Le Tcheou-li ou Rites des Tcheou*. Paris: Imprimerie nationale, 1851.
- Bol, Peter Kees. "The "Localist Turn" and "Local Identity" in Later Imperial China." *Late Imperial China* 24, no. 2 (2003): 1-50.
- Neo-Confucianism in History. Cambridge, Massachusetts: Harvard University Asia Center, 2008.
- Burton-Rose, Daniel. "Terrestrial Reward as Divine Recompense: The Self-Fashioned Piety of the Peng Lineage of Suzhou, 1650s-1870s." Order No. 10120373, Princeton University, 2016.
- Cai Ning 蔡佺. "“Xushu guan’ diming duyin xin kao” “潯墅關”地名讀音新考 (A further investigation on the pronunciation of the “Xushu pass”). *Zhongguo diming* 5 (2017): 22.
- Caizheng bu shuiwu shu 財政部稅務署 (Taxation department of the ministry of finance) comp. *Shi nian lai zhi huowu shui* 十年來之貨物稅. [Chongqing]: Zhongyang xintuo ju yin zhi chu, 1943.
- Chang, Chung-li. *The Chinese Gentry: Studies on their Role in Nineteenth-Century Chinese Society*. Settle: University of Washington Press, 1955.
- Chen, Feng 陳峰. *Qing dai caizheng zhengce yu huobi zhengce yanjiu* 清代財政政策與貨幣政策研究 (Fiscal and Monetary Policies of the Qing Dynasty). Wuhan: Wuhan University Press, 2008.
- Chen Wensu gong nianpu 陳文肅公年譜 (Biography of Chen Dashou). 1 juan. 1890.

- Cheng, I-Fang 鄭亦芳. *Shanghai qianzhuang (1843-1937): Zhongguo chuantong jinrong ye de tuibian* 上海錢莊, 1843-1937: 中國傳統金融業的蛻變 (Money shops in Shanghai, 1843-1937: Transformations of traditional Chinese financial sector). Taipei: Zhongyang yanjiu yuan, 1981.
- Cheng, Jiatang 程稼棠. “Binan ji lǔe” 避難紀略 (A Refugee’s Brief Account). In *Taiping tianguo wenxian shiliao ji* 太平天國文獻史料集 (Historical Records of the Taiping Heavenly State), edited by Jindaishi ziliao 近代史資料 (Modern China Research), 41-42. Beijing: Intellectual Property Publishing House, 2013.
- Chinnammal, Karpagam. “Textile Finishes (Paper 09, Module 24).” Accessed May 1st, 2022 through <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=8x0nJkh/R0vHkX1U70Z/CQ==>.
- Chiu, Peng-Sheng 邱鵬生. “18 shiji Suzhou mianbu ye de gongzi jiufen yu gongzuo guixun” 18 世紀蘇州棉布業的工資糾紛與工作關係 (Labor disputes and work relations in the cotton fabric trade of Eighteen century Suzhou). *Jiangnan shehui shi pinglun*, 3: 239-270.
- “18 shiji Suzhou mianbu ye de guanli kuangjia yu falü wenhua” 18 世紀蘇州棉布業的管理框架與法律文化 (Management frameworks and legal culture in the cotton fabric trade of Eighteen century Suzhou). *Jianghai xuekan*, 2 (2012): 143-157 (22-36).
- Chou ban yi wu shi mo 籌辦夷務始末 (Compilation of documents relating to Foreign affairs). Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- Chou ban yi wu shi mo bu yi 籌辦夷務始末補遺 (Second compilation of documents relating to Foreign affairs). Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- Chu, Hua 褚華. *Mumian pu* 木棉譜 (A genealogy of cotton). Accessed through the Chinese local gazetteer database of Beijing Erudition Digital Research Center.
- Clunas, Craig. *Elegant Debts: The Social Art of Wen Zhengming, 1470-1559*. London: Reaktion Books, 2004.
- Cohen, Paul A. *Discovering History in China: American Historical Writing on the Recent Chinese Past*. New York: Columbia University Press, 2010 reissue.
- Crossley, Pamela. *The Wobbling Pivot, China since 1800: An Interpretive History* Oxford: Wiley-Blackwell, 2010.
- Da Qing lǚ li* 大清律例 (Codes of the great Qing). 47 juan. 1768. Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.

- Dai, Yingcong. *The Sichuan Frontier and Tibet: Imperial Strategy in the Early Qing*. Seattle: University of Washington Press, 2010.
- *The White Lotus War: Rebellion and Suppression in Late Imperial China* Seattle: Washington University Press, 2019.
- Deng, Shaohui 鄧紹輝. “Xian-Tong shiqi zhongyang yu difang caizheng guanxi de yanbian” 咸同時期中央與地方財政關係的演變 (The financial relationship between the central and the localities during the Xian & Tong reigns). *Journal of Historical Science* 3 (2001): 52-59.
- Dennerline, Jerry. “Fiscal Reform and Local Control: The Gentry-Bureaucratic Alliance Survives the Conquest.” In *Conflict and Control in Late Imperial China*, edited by Frederic Wakeman Jr. and Carolyn Grant, 86-120. Berkeley: University of California Press, 1975.
- Dennis, Joseph. *Writing, Publishing, and Reading Local Gazetteers in Imperial China, 1100-1700*. Cambridge, Massachusetts: Harvard University Asia Center, 2015.
- Ding, Richang 丁日昌. *Fu Wu zougao* 撫吳奏稿 (Draft Memorials as Governor of Jiang). 6 juan. Reprinted in *Ding Richang ji* 丁日昌集 (Collected Works of Ding Richang). Shanghai: Shanghai guji chubanshe, 2010.
- Dong, Caishi. 董蔡時. *Taiping Tianguo zai Suzhou* 太平天國在蘇州 (The Taiping heavenly kingdom in Suzhou). Nanjing: Jiangsu renmin chubanshe, 1981.
- Du, Wenlan 杜文瀾. *Qiyuan cihua* 憇園詞話 (Appreciation of Ci Poetry in the Garden of Rest). Reprint, 6 juan.
- *Pingding yuefei ji lǚe* 平定粵匪紀略 (A concise history of the suppression of the Taiping Rebellion). 18+4 juan. Tongzhi edition. Accessed through Chinese ancient classics database of Beijing Erudition Digital Research Center
- Du, Yongtao. “Translocal Lineage and the Romance of Homeland Attachment: The Pans of Suzhou in Qing China.” *Late Imperial China* 27: 31-65.
- *The Order of Places: Huizhou Merchants in Late Imperial China*. Leiden, Netherlands: Brill, 2015.
- Dunstan, Helen. *Conflicting Counsels to Confuse the Age. A Documentary Study of Political Economy in Qing China, 1644–1840*. Ann Arbor, Michigan: The University of Michigan, 1996.
- *State of Merchant? Political Economy and Political Process in 1740s China*. Cambridge, Massachusetts: Harvard University Asia Center, 2006.
- Dykstra, Maura. “A Crisis of Competence: Information, Corruption, and Knowledge about the Decline of the Qing State.” *Journal for the History of Knowledge* 1, no. 1 (2020): 1-14.
- “Complicated Matters: Commercial Dispute Resolution in Chongqing, 1750–1911.” PhD diss., University of California, Los Angeles, 2014.
- “Cross-Jurisdictional Trade and Contract Enforcement in Qing China,” *International Journal of Asian Studies* 16, no. 2 (2019): 99–115.

- “Growing up before the Rebellion: Merchant Organization and Local Administration in Chongqing.” *Late Imperial China*, 43, no. 1 (2022): 1-42.
- Elman, Benjamin. *Classicism, Politics, and Kinship: The Ch'ang-chou School of New Text Confucianism in Late Imperial China*. Berkeley: University of California Press, 1990.
- *A Cultural History of Civil Examinations in Late Imperial China*. Berkeley: University of California Press, 2000.
- *From Philosophy to Philology: Intellectual and Social Aspects of Change in Late Imperial China*. Los Angeles: UCLA Asian Pacific Monograph Series, 2001.
- “Naval Warfare and the Refraction of China’s Self-Strengthening Reforms into Scientific and Technological Failure, 1865-1895.” *Modern Asian Studies* 38, no. 2 (2004): 283–326.
- *On Their Own Terms: Science in China, 1550-1900*. Cambridge, Massachusetts: Harvard University Press, 2005.
- Esherick, Joseph W. and Mary Backus Rankin. “Introduction.” In *Chinese Local Elites and Patterns of Dominance*, edited by Joseph W. Esherick and Mary Backus Rankin, 1-24. Berkeley: University of California Press, 1990.
- Fairbank, John King. *Trade and diplomacy on the China coast: the opening of treaty ports, 1842-1854*. Cambridge: Harvard University Press, 1964, [1953].
- Fan, I-Chun 范毅軍. “Zousi, tanwu, guanshui zhidu yu Mingqing guo nei huowu liutong shui de zhengshou” 走私、貪污、關稅制度與明清國內貨物流通稅的徵收: 明清時代關稅資料性質的檢討 (Smuggling, corruption, and the customs system and the collection of native commodity transit tax in Ming Qing dynasties: A summary of the nature of custom sources in Ming Qing era). *Jindai shi yanjiusuo ji kan*, 22a (1993): 73-87.
- Fan, Jinmin 范金民. “Bachi yu yingchai: Cong Baxian susong dang’an kan Qing dai Chongqing de shangmao xingwei” 把持與應差: 從巴縣訴訟檔案看清代重慶的商貿行為 (Monopolies and Government Contracts: Trade in Qing Dynasty Chongqing Seen from the Records of Legal Cases in Baxian). *Lishi yanjiu* 歷史研究 (Historical Research), 3 (2009): 59-81.
- “Wan-Qing Jiangnan shidafu de zhishi shengya: Yi Gu Wenbin wei zhongxin” 晚清江南士大夫的致仕生涯: 以顧文彬為中心 (The retired life of late Qing Jiangnan literati: A case study based on Gu Wenbin). *Hebei shifan daxue xue bao* (Philosophy and Social Sciences) 44, No. 1 (2021): 1-24.
- Fan, Jinmin and Luo Xiaoxiang 范金民, 羅曉翔. “Qing dai Jiangnan mianbu ziyao de jingzheng yingdui zhi shu” 清代江南棉布字號的競爭應對之術 (Competition strategies and countermeasures of Jiangnan cotton cloth firms during the Qing Dynasty). *Anhui shixue*, 2 (2009): 87-97.
- Faure, David. *Emperor and Ancestor: State and Lineage in South China*. Stanford: Stanford University Press, 2007.
- *The Structure of Chinese Rural Society: Lineage and Village in the Eastern New Territories, Hong Kong*. Hong Kong: Oxford University Press, 1986.

- Folsom, Kenneth. *Friends, Guests, and Colleagues: The Mu-Fu System in the Late Ch'ing Period*. Los Angeles: University of California Press, 1968.
- Fong, Sau-yi. "Guns, Boats, and Diplomacy: Late Qing China and the World's Naval Technology." Ph.D. Dissertation. Columbia University, 2022.
- "From Raw Cotton to Cotton Fabrics." Accessed May 1st, 2022 through <https://www.toyota-industries.com/products/textile/process/>
- Fuma, Susumu 夫馬進. *Chūgoku zenkai zendōshi kenkyū* 中国善会善堂史研究 (A Study on the history of charitable organizations in China). Kyoto: Dōhōsha Shuppan, 1997.
- Fu, Yiling 傅衣凌. "Qing mo lijin zhi qiyuan xin lun" 清末釐金之起源新論 (Origins of the lijin commercial tax in late Qing: A new theory). In *Ming-Qing shehui jingji shi lunwen ji* 明清社會經濟史論文集 (Collected papers on the socio-economic history of the Ming-Qing dynasties), 338-356. Beijing: The Commercial Press, 2010.
- Fu, Zhufu 傅筑夫. *Zhongguo jingji shi lun cong* 中国经济史论丛 (Economic History of China). Beijing: Sanlian, 1980.
- Goodman, Bryna. *Native Place, City and Nation: Regional Networks and Identities in Shanghai, 1853-1937*. Berkeley: University of California Press, 1995.
- Gu, Cheng 顧承. *Gu Cheng xin zha* 顧承信札 (Letters of Gu Cheng to Gu Wenbin). Reprint, Shanghai: Wenhui chubanshe, 2018.
- *Chu you yu mu bian* 楚遊寓目編 (Surveying the landscape of art collections in Hubei). Reprint, Shanghai: Wenhui chubanshe, 2020.
- Gu, Linshi 顧麟士. *Guoyunlou xu shuhua ji* 過雲樓續書畫記 (Selected Paintings and Calligraphies of the Gu Family: A Complementary Edition). Reprint, Nanjing: Jiangsu Guji Chubanshe, 1999.
- Gu, Qian 顧汧. *Feng chi yuan shi wen ji* 鳳池園詩文集 (Poems and Writings of Gu Qian). 16 juan. Reprint, Beijing: Beijing chu ban she, 2000.
- Gu, Wenbin 顧文彬. *Guoyunlou jiashu* 過雲樓家書 (Family Letters of Gu Wenbin). Reprint, Shanghai: Wenhui Press, 2016.
- *Guoyunlou riji* 過雲樓日記 (Diaries of Gu Wenbin). Reprint, Shanghai: Wenhui Press, 2015.
- *Guoyunlou shuhua ji* 過雲樓書畫記 (Selected Paintings and Calligraphies of Gu Wenbin). Reprint, Nanjing: Jiangsu Guji Chubanshe, 1999.
- *Guoyunlou shi wen gao* 過雲樓詩文稿 (Notes of Gu Wenbin). Reprint, Shanghai: Wenhui chubanshe, 2020.
- Gu, Yuan 顧沅. *Yuanmiao guan zhi* 元妙觀志 (Gazetteer of Yuanmiao Temple). 12 juan. Reprint, in *Zhongguo difangzhi jicheng: si guan zhi zhuanji* 中国地方志集成: 寺观志专辑 (Collections of Local Gazetteers in China: Monasteries and Temples), vol.4: 467-525. Shanghai: Shanghai shudian chubanshe, 2016.

Guangdong haifang huilan 廣東海防彙覽 (An overview of maritime defense in Guangdong Province). 42 juan. Guangdong: Daoguang 18 (1838). Accessed through the Chinese local gazetteer database of Beijing Erudition Digital Research Center.

Guangxu Qi nian Yuying tang zengbu zhangcheng ba tiao 光緒七年育嬰堂增補章程八條 (Eight More Articles on the Charter of the Charity Hall for Infants in 1881), 1881. Shanghai Library.

Guo, Songtao 郭嵩燾. *Guo Songtao riji* 郭嵩燾日記 (Diaries of Guo Songtao). Reprint, 4 vols. Changsha: Hunan People's Publishing House, 1981.

“Guoyunlou cang Ming Wang Fu Jiangshan shenglan tu shanshui changjuan xianshen duoyun xuan qiu pai.” 過雲樓藏明王紱江山勝覽圖山水長卷現身朵雲軒秋拍 (Ming Dynasty painting Wang Fu's Mountains and Rivers in Gu Wenbin's collection resurfaced in the Autumn auction of Duoyun Xuan) Accessed through <https://news.artron.net/20131206/n543124.html>.

Hamashima, Atsutoshi 濱島敦俊. *Sōkan shinkō: Kinsei Kōnan nōson shakai to minkan shinkō* 総管信仰：近世江南農村社会と民間信仰 (The Belief of Zongguan: Rural Jiangnan society and popular religion in early modern China). Tokyo: Kenbun Shuppan, 2001.

Hamashita, Takeshi 濱下武志. *Chūgoku kindai keizaishi kenkyū: Shinmatsu kaikan zaisei to kaikōjō shijōken* 中国近代経済史研究：清末海關財政と開港場市場圈 (Late Imperial Economic History: Late Qing Maritime Custom Finance and Treaty Port Markets). Translated by Gao Shujuan and Sun Bin 高淑娟 孫彬. Nanjing: Jiangsu People's Publishing Ltd, 2006.

Han, Seunghyun. *After the Prosperous Age: State and Elites in Early Nineteenth-Century Suzhou*. Cambridge, Massachusetts: Harvard University Asia Center, 2016.

Hay, Johnathan. *Shitao: Painting and Modernity in Early Qing China*. Cambridge: Cambridge University Press, 2001.

He, Lie 何烈. *Qing Xian Tong shiqi de caizheng* 清咸、同時期的財政 (Fiscal Systems of the Xianfeng and Tongzhi Reign). Taipei: Guoli bianyiguan Zhonghua congshu bianshen weiyuanhui, 1981.

----- *Lijin zhidu xin tan* 釐金制度新探 (The institution of the lijin commercial tax: A further investigation). Taipei: Si li Dong Wu da xue, Taiwan commercial press, 1972.

Hearn, Maxwell K. “Art Creates History: Wang Hui and The Kangxi Emperor's southern Inspection Tour.” In Hearn, Maxwell K. edited. *Landscapes Clear and Radiant: The Art of Wang Hui (1632–1717)*. 129-183. New York: The Metropolitan Museum of Art, 2008.

Henry, Gray John. *China: A History of the Laws, Manners and Customs of the People*. Edited by William Gow Gregor. London: Macmillan and Co., 1878.

- Ho, Hon-wai 何漢威. "Cong Qing mo Gangyi Tieliang nanxun kan zhongyang yu difang de caizheng guanxi" 從清末剛毅鐵良南巡看中央與地方的財政關係 (Late Ch'ing Centre-Province Fiscal Relations as Seen in the Imperial Missions of Kang-i and T'ieh-liang in 1899 and 1904). *The Bulletin of the Institute of History and Philology* 68 (1997): 55-115.
- "Qing ji zhongyang yu ge sheng caizheng guanxi de fansi" 清季中央與各省財政關係的反思 (Reflections on the Late Qing Centre-Province Fiscal Relations). *The Bulletin of the Institute of History and Philology* 72 (2001): 597-698.
- Ho, Ping-Ti. *The Ladder of Success in Imperial China: Aspects of Social Mobility, 1368-1911*. New York: Columbia University Press, 1962.
- Hong, Huanchun 洪煥椿. *Mingqing shi ou cun* 明清史偶存 (Selected papers on Ming-Qing history). Nanjing: Nanjing daxue chubanshe, 1992.
- Houguan Wang Zhuangmin gong (Youling) nian pu* 侯官王壯愨公年譜 (Biography of Wang Youling). In *Beijing tushuguan cang zhen ben nianpu cong kan* 北京圖書館藏珍本年譜叢刊 (Rare biographies in the Beijing library), vol.156: 359-488. Beijing: Beijing tushuguan chubanshe, 1999.
- Hsü, Ginger Cheng-chi. *A Bushel of Pearls: Paintings for Sale in Eighteenth-Century Yangchow*. Stanford: Stanford University Press, 2001.
- Hu, Heng 胡恆. "Qing dai zhengqu fendeng yu guanliao ziyuan diaopei de lianghua fenxi" 清代政區分等與官僚資源調配的量化分析 (A quantitative analysis of the ranking of administrative regions and the distribution of bureaucratic resources). *Jindai shi yanjiu* 3 (2019): 4-29+160.
- Huang, Hongshan 黃鴻山. *Zhongguo jindai cishan shiye yanjiu: Yi wan Qing Jiangnan wei zhongxin* 中國近代慈善事業研究---以晚清江南為中心 (Charity in Modern China: A Case Study of Late Qing Jiangnan). Tianjin: Tianjin guji chubanshe, 2011.
- *Jindai Jiangnan shehui baozhang jigou de jingfei shouzhi yu yunzuo yanjiu* 近代江南社會保障機構的經費收支與運作研究 (The funding and operations social security agencies in Late Imperial Jiangnan). Beijing: Zhongguo shehui kexue chubanshe, 2017.
- Huang, Yifeng and Jiang Duo 黃逸峰 姜鐸. "Yao qiadang de pingjia Yangwu yundong de jiji zuoyong: Da Xu Tailai tongzhi" 要恰當地評價洋務運動的積極作用: 答徐泰來同志 (Contributions of the Foreign affairs movement: In discussion with Comrade Xu Tailai). *Lishi yanjiu* 6 (1980): 21-30.
- Huang Yongchang 黃永昌. *Chuantong cishan zuzhi yu shehui fazhan: Yi Ming-Qing Hubei wei zhongxin* 傳統慈善組織與社會發展: 以明清湖北為中心 (Traditional charity and social development: A case study of Hubei in the Ming and Qing dynasties). Beijing: Guangming ribao chubanshe, 2012.
- "Hui-Ning si gong tang zhengxin lu" 徽寧思恭堂徵信錄 (Account of accountability of merchants from Huizhou and Ningguo prefectures). *Tongzhi 7 nian* (1868). In *Huizhou*

- minjian zhenxi wenxian jicheng* 徽州民間珍稀文獻集成 (Compilation of rare local sources in Huizhou), compiled by Xu Xiaojun 許曉駿, 21: 1-252. Shanghai: Fudan daxue chubanshe, 2018.
- "Hui-Ning si gong tang zhengxin lu" 徽寧思恭堂徵信錄 (Account of accountability of merchants from Huizhou and Ningguo prefectures). Xuanton 3 nian (1911). In *Huizhou minjian zhenxi wenxian jicheng* 徽州民間珍稀文獻集成 (Compilation of rare local sources in Huizhou), compiled by Xu Xiaojun 許曉駿, 21: 253-496. Shanghai: Fudan daxue chubanshe, 2018.
- Hymes, Robert P. *Statesmen and Gentlemen: The Elite of Fu-Chou, Chiang-Hsi, In Northern and Southern Sung*. Cambridge: Cambridge University Press, 1986.
- Jiang, Jieyu 姜節餘. "Zhou wang miao Suzhou yuqi ye: Cong biyu chan shuo qi" 周王廟蘇州玉器業: 從碧玉蟾說起 (Jade crafters in the King Zhou temple: beginning with the jade toad). *Dongnan wenhua*, 4 (2001): 80-85.
- Jiang, Rong 蔣榮. "滸墅關"讀音考 (The pronunciation of Xushu pass). *Zhongguo diming* 1 (2004): 12.
- Jiangsu Shengli* 江蘇省例 (Provincial Administrative Regulations of Jiangsu). In *Zhongguo Gudai Difang Falü Wenxian* 中國古代地方法律文獻 (Local Legal Documents in Ancient China), Bing Bian 丙編 (Third Batch), Vol. 11-13. Reprint, Beijing: Shehui kexue wenxian chubanshe, 2012.
- Jiaqing huidian shili 嘉慶朝大清會典事例 (Imperial Statutes of the Jiaqing reign). 920 juan. Accessed through the Scripta Sinica database.
- Jin zheng jiyao* 晉政輯要 (A concise handbook of governing Shanxi). 8 juan. 1749. Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- Kaske, Elisabeth. "On the Edges of Legitimate Venality: Office and Status as an Investment in Late Qing China." Unpublished article presented at Princeton University.
- "Fund-Raising Wars: Office Selling and Interprovincial Finance in Nineteenth-Century China." *Harvard Journal of Asiatic Studies*, 71 (2011): 69-141.
- Kaske, Elisabeth and May-Li Lin. "Public Finance." In *Cambridge Economic History of China*, 244-279. Cambridge: Cambridge University Press, 2022.
- Katz, Paul. *Divine Justice: Religion and the Development of Chinese Legal Culture*. New York: Routledge, 2009.
- Kishimoto, Mio. "Min-Shin jidai ni okeru soka-kaishoku mondai" 明清時代における“找価回贖”問題 (The issue of installed payments in the Ming-Qing times). *Chugoku: Shakai to Bunka* (中国: 社会と文化), No. 12 (1997): 263-293.

- Ko, Dorothy. "Toward a Social History of Women in Seventeenth Century China." Ph. D. Dissertation, Stanford University 1989.
- Kobayashi, Kazumi 小林一美. "Chūgoku hanshokuminchika no keizai katei to minshu no tatakai: rikin o megutte, 19 seiki kohan" 中国半植民地化の経済過程と民衆の闘い-厘金をめぐって, 19 世紀後半 (China's semi-feudalist economic transition and popular revolt: Regarding lijn in the second half of the 19th century). *Rekishigaku Kenkyū* 歴史学研究 (Journal of historical studies) 369 (1971): 1-18.
- Kondo, Hideki 近藤秀樹. "Shindai no sensen: Gaiho sei no seiritsu" 清代の銓選: 外補制の成立 (The Installation System under the Ch'ing Dynasty). *Tōyōshi kenkyū* 東洋史研究 (The journal of Oriental researches) 17 (2): 158-179.
- Kuhn, Philip A. "Local Self-Government Under the Republic: Problems of Control, Autonomy, and Mobilization." In *Conflict and Control in Late Imperial China*, edited by Frederic Wakeman Jr. and Carolyn Grant, 257-298. Berkeley: University of California Press, 1975.
- *Rebellion and Its Enemies in Late Imperial China: Militarization and Social Structure, 1796-1864*. Cambridge, Massachusetts: Harvard University Press, 1980 [1970] second printing.
- *Origins of the Modern Chinese State*. Stanford: Stanford University Press, 2002.
- Kwong, Luke S. K. *A Mosaic of the Hundred Days: Personalities, politics and ideas of 1898*. Cambridge: Harvard University Press, 1984.
- Lai, Hui-min 賴慧敏. "Qing Qianlong chao de shuiguan yu huangshi caizheng" 清乾隆朝的稅關與皇室財政 (Customs Houses and Imperial Income under the Qianlong Emperor). *Jindai shi yanjiusuo ji kan* 46 (2004): 54-103.
- "Suzhou de dongyang huo yu shimin shenghuo: 1736-1795" 蘇州的東洋貨與市民生活 (Japanese Products and Everyday Life in Suzhou, 1736-1795). *Zhongyang yanjiuyuan jindai shi yanjiusuo ji kan* 63 (2009): 1-48.
- *Qianlong huangdi de hebao* 乾隆皇帝的荷包 (Emperor Qianlong's Purse: Imperial Household Finance in Eighteenth Century China). Taipei: Zhongyang yanjiuyuan jindai shi yanjiu suo, 2014.
- Leung, Angela Ki Che 梁其姿. *Shishan yu jiaohua: Ming-Qing de cishan zuzhi* 施善與教化: 明清的慈善組織 (Charity and Moral Transformation: Philanthropic Organizations of the Ming and Qing periods). Taipei: Linking Publishers, 1997.
- *Leprosy in China: A History*. New York: Columbia University Press, 2009.
- Leung, Yuen-sang. *The Shanghai Taotai: Linkage Man in a Changing Society, 1843-90*. Singapore: Singapore University Press, 1990.
- Li, Bozhong. "Was There a 'Fourteenth-Century Turning Point'? Population, Land, Technology, and Farm Management." In *The Song-Yuan-Ming Transition in Chinese History*, edited by Paul Jakov Smith and Richard von Glahn, 135-174. Cambridge: Harvard University Press, 2003.

- Li, Hongyi 李鴻裔. *Sulin riji* 蘇鄰日記 (Li Hongyi's diary). In *Shanghai tushuguan wei kan guji gao ben* 上海圖書館未刊古籍稿本 (Unpublished rare books in Shanghai library), 18: 1-198. Shanghai: Fudan daxue chubanshe, 2008.
- Li, Hongzhang 李鴻章. *Li Hongzhang quanji* 李鴻章全集 (Complete Works of Li Hongzhang). Reprint, 39 vols. Hefei: Anhui Education Press, 2008.
- Li, Wenzhi and Jiang Taixin 李文治 姜太新. *Qing dai caoyun* 清代漕運 (The Grand Canal transportation of the Qing Dynasty). Beijing: Social Science Academic Press, 2008 [1993] revised edition.
- Li, Zhiming 李志茗. "Guimo, nengliang, yingxiang: Li Hongzhang mufu yu Zeng Guofan mufu zhi bijiao" 規模 能量 影響: 李鴻章幕府與曾國藩幕府之比較 (A Comparison of Li Hongzhang's and Zeng Guofan's tent government). *Social Sciences* 11 (2002): 68-72.
- Liaocun Dunke 廖村遁客. "Huku ji lue" 虎窟紀略 (A Brief Account of the Tiger's Lair). In *Taiping tianguo shiliao zhuanji* 太平天國史料專輯 (Special Historical Record for the Taiping Heavenly State), 12-54. Shanghai: Shanghai guji chubanshe, 1979.
- Liao, Shengfeng 廖聲豐. "Shi shu Qing dai qian qi Suzhou Xushu guan de shangpin liutong" 試述清代前期蘇州許墅關的商品流通 (Circulation of goods through Suzhou Xushuguan in early Qing dynasty). *Journal of SJTU* No. 6 (2007): 78-86.
- Lin, Tzu-Ya 林子雅. "Qing dai zhong qi (1723-1850) Suzhou zhizao yu Nei wufu caizheng guanxi zhi yanjiu: Yi Xushu guan wei zhongxin" 清代中期 (1723-1850) 蘇州織造與內務府財政關係之研究: 以許墅關為中心 (Fiscal relationship between the Suzhou Imperial Manufactory and the Imperial Household Department in mid Qing (1723-1850): Centering on the Xushu pass). M.A. Thesis, National Cheng Kung University, 2004.
- Ling, Yuzhi 凌郁之. *Suzhou wenhua shijia yu Qing dai wenxue* 蘇州文化世家與清代文學 (Suzhou Cultural Elites and Qing Dynasty Literature). Jinan: Qilu Press, 2008.
- Liu, Cheng-yun 劉錚雲. "'Chong, fan, pi, nan': Qing dai dao, fu, ting, zhou, xian dengji chu tan" "衝、繁、疲、難": 清代道、府、廳、州、縣等級初探 ("Chong-Fan-Pi-Nan": Administrative apparatus of the circuit, prefecture, department, and county in the Qing dynasty). *Zhongyang yanjiuyuan lishi yuyan yanjiusuo ji kan*, 64 (No. 1, 1993): 175-204.
- Liu, Jin 劉錦. "Shanghai ben yi shen shang sha chuan Zhu shi jiazu yanjiu" 上海本邑紳商沙船主朱氏家族研究 (A study on the Zhu family, a local gentry-merchant / junk owner in Shanghai). *Zhongguo shehui jingji shi yanjiu* 3 (2012): 69-78.
- Bian yu bu bian: Jindai Shanghai sha chuan shangren jiazu yanbian shi" 變與不變: 近代上海沙船商人家族衍變史 (To change or not to change: The transformation of the junk merchant families in modern Shanghai). *Shehui shi yanjiu* 2 (2021): 301-323.

- Liu, Kwang-ching 劉廣京. "The Ch'ing Restoration." In *Cambridge History of China*, vol.10, 409-490. Cambridge, Massachusetts: Cambridge University Press, 1978.
- "Wan Qing dufu quanli wenti shangque" 晚清督撫權力問題商榷 (The Limits of Regional Power in the Late Ch'ing Period: A Reappraisal). *The Tsing Hua Journal of Chinese Studies* 10, no. 2 (1974): 176-223.
- Liu, Wei 劉偉. "Jiawu qian sishi nian jian dufu quanli de yanbian" 甲午前四十年間督撫權力的演變 (Changes in Provincial Governors' Power in 1855-1895). *Modern Chinese History Studies* 2 (1998): 59-78.
- Long, Denggao 龍登高. "Qing dai diquan jiaoyi xingshi de duoyuanhua fazhan" 清代地權交易形式的多樣化發展 (A diversification of forms of land transactions in the Qing dynasty). *Qing shi yanjiu* 3 (2008): 44-58.
- Lüli dang 清代官員履歷檔案全編 (Archives of Official CVs in Qing Dynasty). 30 juan. Shanghai: Huadong Normal University Press, 1997.
- Lu, Lin 陸林. "Jin Shengtang yu Puli Xu shi jiaoyou kao" 金聖嘆與埔里許氏交游考 (A Textual Research of Jin Shengtang and Xu Family of Puli). *Journal of Jiangxi Normal University* 48 (2015.1): 73-81.
- Lu, Shiyi 陸世儀. *Su Song fuliang kao* 蘇松浮糧考 (A Study on the Surcharges of Suzhou and Songjiang). 1 juan. Guangxu reprint. Accessed through Chinese ancient classics database of Beijing Erudition Digital Research Center
- Luo, Ergang 羅爾綱. *Taiping tianguo wenxuan* 太平天國文選 (Selected Document of the Taiping Heavenly Kingdom). Shanghai: Shanghai People's Publishing House, 1956.
- "Taiping tianguo fensui Yingguo qinlue zhe pinfen Zhongguo yinmou kao" 太平天國粉碎英國侵略者平分中國陰謀考 (The Taiping heavenly state crushed the plot of the British imperialist to divide China). *Shehui kexue zhanxian* 1 (1981): 114-118.
- *Xiangjun bingzhi* 湘軍兵制 (Military System of the Hunan Army). Beijing: Zhonghua Book Company, 1984.
- Luo, Yudong 羅玉東. *Zhongguo lijìn shi* 中國釐金史 (The history of the lijìn in China). Shanghai: The Commercial Press, 1936.
- Ma, Xueqiang 馬學強. "Ming-Qing Jiangnan gang shi chu tan" 明清江南港市初探 (An Initial Investigation of Ports in Ming-Qing Jiangnan). *Huadong shifan daxue xue bao*, No. 1 (1993), 43-50.
- *Shanghai tong shi*. Vol. 2: *Gu dai* 上海通史 第2卷 古代 (The Complete History of Shanghai. Vol. 2: Ancient history). Shanghai: Shanghai renmin chubanshe, 1999.
- *Jiangnan Xi jia: Zhongguo yi ge jing shan da zu de bianqian* 江南席家: 中國一個經商大族的變遷 (The Xi family of Jiangnan: The transformation of a big business clan in China). Beijing: The Commercial Press, 2007.
- Ma, Xueqiang 馬學強 and Zhang Xiuli 張秀莉. *Chu ru Zhong-Xi zhi jian: Jindai Shanghai maiban shehui shenghuo* 出入中西之間: 近代上海買辦社會生活 (In and out of China

- and the West: Social life of the compradors in modern Shanghai). Shanghai: Shanghai ci shu chubanshe, 2009.
- Mao, Haijian 茅海建 *Jindai de chidu: Liang ci yapian zhanzheng junshi yu waijiao*. 近代的尺度: 兩次鴉片戰爭軍事與外交 (The Gauge of Modernity: Military and Diplomacy in the two Opium Wars). Shanghai: Sanlian, 1998.
- *Kuming tianzi: Xianfeng huangdi Yizhu* 苦命天子: 咸豐皇帝奕詝 (Biography of the Xianfeng emperor). Beijing: SDX Joint Publishing Company, 2006.
- Man-Cheong, Iona. *The Class of 1761: Examinations, State and Elites in Eighteenth-Century China*. Stanford: Stanford University Press, 2004.
- Mann, Susan. *Local Merchants and the Chinese Bureaucracy, 1750-1950*. Stanford: Stanford University Press, 1987.
- Mann Jones, Susan and Philip A. Kuhn. "Dynastic Decline and the Roots of Rebellion." In *Cambridge History of China*, vol.10, 107-162. Cambridge: Cambridge University Press, 1978.
- Mengzi 孟子. 14 juan. Sibu cong kan edition. Accessed through Chinese ancient classics database of Beijing Erudition Digital Research Center
- Meyer-Fong, Tobie. *What Remains: Coming to Terms with Civil War in 19th Century China*. Stanford: Stanford University Press, 2013.
- Min, Tu-ki. "The Sheng-yuan-Chien-sheng Stratum in Ch'ing Society." In *National Polity and Local Power: The Transformation of Late Imperial China*, edited by Philip Kuhn and Timothy Brook. Cambridge: Council on East Asian Studies, Harvard University, 1989.
- Ming shi 明史 (History of the Ming dynasty). Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- Ming shilu 明實錄 (History of the Ming dynasty). Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- Ming Qing shiliao ren bian (9th compilation of historical sources of the Ming-Qing dynasties). Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- Mühlhahn, Klaus. *Making China Modern: From the Great Qing to Xi Jinping*. Harvard: Belknap Press, 2019.
- Naquin, Susan. *Peking: Temples and City Life, 1400-1900*. Berkeley: University of California Press, 2000.
- Natsui, Haruki 夏井春喜. "Jukyu seiki chuyo Soshu no ichi sosan ni okeru shuso jokyo: Dochi genso to sore ni itaru katei" 一九世紀中葉蘇州の一租棧における収租情況: 同治

- 減租とそれに至る過程 (The Landlord-tenant Relationship of Su Chou in the Mid-nineteenth Century). *Shigaku zasshi* 90 No.7 (1981): 1073-1111, 1201.
- *Chūgoku kindai kōnan no jinushisei kenkyū: Sosan kankei bosatsu no bunseki* 中国近代江南の地主制研究: 租棧関係簿冊の分析 (Land owning system in modern Jiangnan China: A analysis of the bursary records). Tokyo: Kyūko Shoin, 2001.
- Ni, Yuping 倪玉平. *Qing dai caoliang haiyun yu shehui bianqian* 清代漕糧海運與社會變遷 (Maritime Transportation of Tribute Grain and Social Transformations). Shanghai: Shanghai Bookstore Publishing House, 2005.
- *Customs Duties in the Qing Dynasty, ca. 1644–1911*. Leiden: Brill, 2016.
- *Cong guojia caizheng dao caizheng guojia: Qing chao Xian-Tong nian jian de caizheng yu shehui* 從國家財政到財政國家: 清朝咸同年間的財政與社會 (From public finance to fiscal state: Public finance and society in the Xianfeng-Tongzhi reigns of the Qing dynasty). Beijing: Kexue chubanshe, 2017.
- North-China Herald (Later North-China Daily News)*. Accessed through ProQuest Historical Newspapers: Chinese Newspapers Collection (1832-1953).
- Pan, Junxiang 潘君祥. “Shanghai sha chuan yu shang chuan huiguan” 上海沙船與商船會館 (Shanghai junks and the maritime shipping organization). *Hanghai*, 2 (2015): 28-31.
- Pan, Wei 潘霽. *Weiyuan zi ding nian pu* 韓園自定年譜 (Pan Wei’s autobiography). In *Shanghai tushuguan cang zhen ben nianpu cong kan xu bian* (Second compilation of rare biographies in Shanghai library, 29: 393-472. Beijing: Guojia tushuguan chubanshe, 2019.
- Papers Relating to Foreign Affairs, Accompanying the Annual Message of the President to the Third Session of the Fortieth Congress*, 1868.
- Platt, Stephen. *Autumn in the Heavenly Kingdom: China, the West and the Epic Story of the Taiping Civil War*. London: Atlantic Books, 2012.
- Polachek, James M. “Gentry Hegemony: Soochow in the T’ung-chih Restoration.” In *Conflict and Control in Late Imperial China*, edited by Frederic Wakeman Jr. and Carolyn Grant, 211-256. Berkeley: University of California Press, 1975.
- *The Inner Opium War*. Cambridge, Massachusetts: Harvard University Press, 1992.
- Qinding Daqing huidian* 欽定大清會典 (Statutes of the Great Qing). Reprint, Taipei: The Commercial Press, 1983.
- Qinding Hubu caoyun quanshu* 欽定戶部漕運全書 (The Complete Book on Grand Canal transportation by the Board of Revenue). Reprint, Haikou: Hainan chubanshe, 2000. 3 vols.
- Qinding liubu chufen zeli* 欽定六部處分則例 (Imperial sanctioned punishment of the six boards). Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.

- Qing dai Ying Baoshi zhi Wu Yun shuzha kao shi* 清代應寶時至吳雲書札考釋 (Ying Baoshi's letters to Wu Yun). Compiled by Li Shiyang 李世揚. Beijing: Zhongguo wenshi chubanshe, 2014.
- Qing Shigao* 清史稿 (Draft History of the Qing Dynasty). Reprint, Beijing: Zhonghua Book Company, 1977.
- Rankin, Mary Backus. *Elite Activism and Political Transformation in China: Zhejiang Province, 1865-1911*. Stanford: Stanford University Press, 1986.
- Reed, Bradley W. *Talons and Teeth: County Clerks and Runners in the Qing Dynasty*. Stanford: Stanford University Press, 2000.
- Ren, Junchen 任俊臣. "Suzhou Xuanmiao Guan Sanqing dian he Laozi xiangbei" 蘇州玄妙觀三清殿和老子像碑 (The San qing palace and the Laozi pictorial stele in Suzhou Xuanmiao temple). *Zhongguo Daojiao* 4 (1999): 39-40.
- Reports on the Commissioners of Customs on Questions Connected with Tariff Revision, 1865-1872*. Shanghai: The Customs Press, [1872]. Harvard Library.
- Returns of the Native Charges*. Shanghai: The Customs Press, 1869. Accessed through Archives Unbound.
- Rogers, Howard. "Court Painting under the Qianlong Emperor." In Ju-hsi Chou and Claudia Brown edited, *The Elegant Brush: Chinese Painting Under the Qianlong Emperor*, 303-317. Phoenix: Phoenix Art Museum, 1985.
- Rowe, William T. *Hankow: Commerce and Society in A Chinese City, 1796-1889*. Stanford: Stanford University Press, 1984.
- *China's Last Empire: The Great Qing*. Cambridge, Massachusetts: Harvard University Press, 2009.
- *Speaking of Profit: Bao Shichen and Reform in Nineteenth-Century China*. Cambridge, Massachusetts: Harvard University Asian Center, 2018.
- Sachiko, Usui 臼井佐智子. "Tongzhi nian jian Li Hongzhang yu Jiangsu sheng de fushui gaige" 同治年間李鴻章與江蘇省的賦稅改革 (Taxation Reform of Jiangsu Province and Li Hongzhang in Tongzhi era), translated by Ren Juan 任娟. In *Yingxiang jindai Zhongguo lishi de Anhui ren* 影響近代中國歷史的安徽人 (Anhui Persons that Influenced Modern Chinese History), edited by Shixue lilun yanjiu bianjibu 史學理論研究編輯部, 55-77. Hefei: Huangshan shushe, 1994.
- Sadao, Nishijima. "The Formation of the Early Chinese Cotton Industry." Linda Grove and Christian Daniels edited, 84-87. Tokyo: University of Tokyo, 1984.
- Schoppa, R. Keith. *Chinese Elites and Political Change: Zhejiang Province in the Early Twentieth Century*. Cambridge: Harvard University Press, 1982.

- Shanghai Qiliu ju, Tong ren tang, Yuying tang shangchuan juan zhengxin lu 上海棲留局同仁堂育嬰堂商船捐徵信錄 (Account of accountability of the maritime ship donations to Qiliu ju, Tong ren tang, and Yuying tang in Shanghai). 1844. National Library of Australia. Accessed through <https://nla.gov.au/nla.obj-48351308/>
- Shanghai shehui kexue yuan lishi yanjiu suo 上海社會科學院歷史研究所 (The institute of history at the Shanghai academy of social sciences), comp. *Shanghai Xiaodaohui qiyi shiliao huibian* 上海小刀會起義史料匯編 (Sources of the Small Sword society rebellion in Shanghai). Shanghai: Shanghai renmin chubanshe, 1980.
- Shanghai shifan daxue lishi xi Zhongguo jindai shi yanjiu shi, and Zhongguo di yi lishi dang'an guan bianjibu 上海師範大學歷史系中國近代史研究室 中國第一歷史檔案館編輯部 (Modern Chinese history program of the department of history at Shanghai Normal University, Editorial board of the First historical archives of China), comp. *Fujian Shanghai Xiaodaohui dang'an shiliao huibian* 福建上海小刀會檔案史料彙編 (Archival sources of the Small Sword society in Fujian and Shanghai). Fuzhou: Fujian renmin chubanshe, 1993.
- Shanghai tongren tang zhengxin lu 上海同仁堂徵信錄 (Account of accountability of the Tongren tang charitable organization complex in Shanghai). 1837. Bodleian Library Sinica 690. Bodleian Libraries, University of Oxford. Accessed through: <https://digital.bodleian.ox.ac.uk/objects/8c7b5553-81f3-43b5-9d58-e8a61509e6fb/>
- Shanghai tongren tang zhengxin lu 上海同仁堂徵信錄 (Account of accountability of the Tongren tang charitable organization complex in Shanghai). 1840. Bodleian Library Sinica 418. Bodleian Libraries, University of Oxford. Accessed through: <https://digital.bodleian.ox.ac.uk/objects/3f38eded-f8d4-402a-8b87-88229f975b1a/>
- Shanghai tongren tang zhengxin lu 上海同仁堂徵信錄 (Account of accountability of the Tongren tang charitable organization complex in Shanghai). 1843. National Library of Australia. Accessed through <http://nla.gov.au/nla.obj-46152925>
- Shanghai tongren tang zhengxin lu 上海同仁堂徵信錄 (Account of accountability of the Tongren tang charitable organization complex in Shanghai). 1844. National Library of Australia. Accessed through <http://nla.gov.au/nla.obj-48339025>
- Shanghai yuying tang zhengxin lu 上海育嬰堂徵信錄 (Account of accountability of the infant hall at Shanghai). 1839-1842. National Library of Australia. Accessed through <https://nla.gov.au/nla.obj-48355311>.
- Shen, Huiying. "Guoyunlou zhuren Gu Wenbin jiashi kao lǔe." 過雲樓主人顧文彬家事考略 (A Brief Study of Gu Wenbin's Family Background) *Dang'an yu jianshe* 檔案與建設 (Archives and Construction) No. 1 (2018): 59-62.
- "Guoyunlou zhuren Gu Wenbin lǔe ying" 過云樓主人顧文彬掠影 (A sketch of Gu Wenbin). *Zhongguo Dang'an bao* 中國檔案報 (Archives of China). Jan. 17, 2020.

- Shigeki, Iwai 岩井茂樹. *Chūgoku kinsei zaiseishi no kenkyū* 中国近世財政史の研究 (A Study of the Fiscal System in Late Imperial China). Kyoto: Kyoto University Press, 2004.
- SHXB: *Shanghai Xin bao* 上海新報 (The New Series). Reprint, *Jindai Zhongguo shiliao cong kan san bian* 近代中國史料叢刊三編 (Selected sources on Modern Chinese History, third batch), vol. 581-590. Taipei: Wenhai chubanshe, 1990.
- Sichuan sheng dang'an guan 四川省檔案館 comp. *Qing dai Ba xian dang'an huibian: Qianlong juan* 清代巴縣檔案匯編 乾隆卷 (Ba xian archives of the Qianlong reign). Beijing: Dang'an chubanshe, 1991.
- Sima, Guang 司馬光. *Wen'guo wenzheng gong wenji* 溫國文正公文集 (Selected texts of Sima Guang). 80 juan. Sibu cong kan edition. Accessed through Chinese ancient classics database of Beijing Erudition Digital Research Center
- Smith, Joanna. *The Art of Doing Good: Charity in Late Ming*. Berkeley: University of California Press, 2009.
- Smith, Paul Jakov. "Introduction" In *The Song-Yuan-Ming Transition in Chinese History*, edited by Paul Jakov Smith and Richard von Glahn, 1-34. Cambridge: Harvard University Press, 2003.
- Song, Jaeyong. *Traces of Grand Peace: Classics and State Activism in Imperial China*. Cambridge, Massachusetts: Harvard University Asia Center, 2015.
- Song hui yao ji gao* 宋會要輯稿 (Draft statutes of the Song dynasty). Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- Song shi* 宋史 (Official history of the Song dynasty). 47 juan. Ming Chenghua [1465-1487] reprint. Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- "Sotheby's Heirlooms of Chinese Art from the Hosokawa Clan," Lot 3124. Accessed through <http://www.sothebys.com/en/auctions/ecatalogue/lot.pdf.HK0553.html/f/3124/HK0553-3124.pdf>.
- Su-Song li dai cai fu kao 蘇松歷代財賦考 (The history of heavy taxation in Suzhou and Songjiang). In *Beijing tushuguan guji zhen ben cong kan* 北京圖書館古籍珍本叢刊 (Compilation of rare books in the Beijing library), 60: 707-760. Beijing: Shumu wenxian chubanshe, 1987.
- Suzhou Museum edited. *Yanyun sihe, Qing dai Suzhou Gu shi de shoucang* 煙雲四合:清代蘇州顧氏的收藏 (Collections of the Gu Family from Suzhou in the Qing Dynasty). Nanjing: Yilin Press, 2016.

- Suzhou shanghai dang'an cong bian 苏州商会档案丛编 (Selected archives of the Suzhou Chamber of Commerce). Wuchang: Huazhong shifan daxue chubanshe, 2012.
- Tanaka, Masatoshi. "Rural Handicraft in Jiangnan in the Sixteenth and Seventeenth Centuries." In Linda Grove and Christian Daniels edited, 54-59. Tokyo: University of Tokyo, 1984.
- Tang, Bin 湯斌. *Tang zi yi shu* 湯子遺書 (Selected texts of Tang Bin). 10 juan. Siku quanshu edition. Accessed through Chinese ancient classics database of Beijing Erudition Digital Research Center
- Tao, Shu 陶澍. Tao Yunting xiansheng zou gao 陶雲汀先生奏稿 (Selected memorials of Tao Shu). 52 juan. Daoguang 8 nian (1828). Accessed through Chinese ancient classics database of Beijing Erudition Digital Research Center
- Tao, Xu 陶煦. *Zu He* 租覈 (On rents). In *Zhongguo jindai jingji sixiang ziliao xuanji* 中國近代經濟思想資料選輯 (Selected writings on modern Chinese economic thoughts), 382-402. Beijing: Zhonghua shuju, 1982.
- Treaties, Conventions, ETC., between China and Foreign States, 1689-1886*. Shanghai: Statistical Department of the Inspectorate General of Customs, [1887].
- Tsin, Michael. "Rethinking 'State and Society' in Late Qing and Republican China," in Jens Damm and Mechthild Leutner, eds., *China Networks, Berliner China-Hefte/Chinese History and Society*, 35 (LIT [Münster], 2009), 20-32.
- van de Ven, Hans. *Breaking with the Past: The Maritime Customs Service and the global origins of modernity in China*. New York: Columbia University Press, 2014.
- Wakeman, Frederic, Jr. *The Fall of Imperial China*. New York: The Free Press, 1975.
- *The Great Enterprise: The Manchu Reconstruction of Imperial Order in Seventeenth-Century China*. Los Angeles: University of California Press, 1985.
- Wang, Demen 汪德門. "Gengshen xunnan riji" 庚申殉難日記 (Diaries of the Martyrs in 1860). In *Taiping tianguo shiliao zhuanji* 太平天國史料專輯 (Special Historical Record for the Taiping Heavenly State), 1-11. Shanghai: Shanghai guji chubanshe, 1979.
- Wang, Jian 王健. *Lihai xiangguan: Ming-Qing yilai Jiangnan Su-Song diqu minjian xinyang yanjiu* 利害相關: 明清以来江南苏松地区民间信仰研究 (This matters: Popular religion in Southern Jiangsu in the Ming-Qing dynasties). Shanghai: Shanghai renmin chubanshe, 2010.
- Wang, Lei 王磊. "Shi shu Mingqing shiqi Suzhou Xushu guan de zhineng zhuanbian" 试述明清时期苏州浒墅关的职能演变 (Evolution of Functions: Suzhou Xushu Pass during the Ming and Qing Dynasties). *Shaoguan xueyuan xue bao* 7 (2015): 104-108.

- Wang, Rigeng and Xue Pengzhi 王日根 薛鵬志 edited. *Zhongguo huiguan zhi ziliao jicheng* 中國會館志資料集成 (Sources of native-places organizations in China), Xiamen: Xiamen University Press, 2013.
- Wang, Xingguo 王興國. *Guo Songtao ping zhuan* 郭嵩燾評傳 (Evaluative biography of Guo Songtao). Nanjing: Nanjing daxue chubanshe, 1998.
- Wang, Yeh-chien. "The Impact of the Taiping Rebellion on Population in Southern Kiangsu." *Harvard Papers on China* 19 (1965): 120-158.
- *An Estimate of the Land-Tax Collection in China, 1753 and 1908*. Cambridge, Massachusetts: Harvard University Press, 1973.
- *Land Taxation in Imperial China, 1750-1911*. Cambridge, Massachusetts: Harvard University Press, 1973.
- Wang, Zhenzhong 王振忠. "Huizhou yu Quzhou: Jiangnan chengxiang de pianduan jiyi" 徽州与衢州:江南城乡的片断记忆 (Huizhou and Quzhou: Memories of Town and Country in Jiangnan). *Shehui kexue* 3 (2011): 153-162.
- Will, Pierre-Etienne and R. Bin Wong. *Nourish the People: The State Civilian Granary System in China, 1650-1850*. Ann Arbor: University of Michigan Press, 1991.
- Wright, Mary C. *The Last Stand of Chinese Conservatism: The T'ung-Chih Restoration, 1862-1874*. New York: Atheneum, 1966.
- Wu, Guo. *Zheng Guanying: Merchant Reformer of Late Qing China and his Influence on Economics, Politics, and Society*. Amherst, N.Y.: Cambria Press, 2010.
- Wu, James T. K. "The Impact of the Taiping Rebellion upon the Manchu Fiscal System." *Pacific Historical Review* 19 (1950): 265-275.
- Wu, Renshu 巫仁恕. *Jibian liangmin: Chuantong Zhongguo chengshi qunzhong jiti xingdong zhi fenxi* 激变良民: 传统中国城市群众集体行动之分析 (Citizens Revolt: An Analysis of Popular Mass Movements in Traditional Chinese Cities). Beijing: Beijing Daxue chubanshe, 2011.
- Wu, Tao 吳滔. *Qing dai Jiangnan shizhen yu nongcun de kongjian toushi* 清代江南市鎮與農村的空間透視 (A Spatial Investigation on Villages and Townships in Qing Jiangnan). Shanghai: Shanghai guji chubanshe, 2010.
- Wu, Yue 伍躍. "Mao ji yu xingzheng susong: Yi Xianfeng yuan nian Shuntian fu mao ji an wei zhongxin." 冒籍與行政訴訟: 以咸豐元年順天府冒籍案為中心 (Native place fraud and administrative prosecution: a case study of the native place fraud case in Shuntian Prefecture, 1851). *Falǚ shi yiping* 7 (2019): 339-368.
- *Zhongguo de juanna zhidu yu shehui* 中國的捐納制度與社會 (The Office Purchase system and society in China). Nanjing: Jiangsu People's Publishing House, 2013.

- Wu, Yuming 吳聿明. "Taicang Yuan-Ming hanghai shiji kao lǔe" 太倉元明航海事蹟考略 (A Concise History of the Oceanic Navigation from Taicang in Yuan-Ming Dynasties). *Hai jiao shi yanjiu*, 2 (1988): 92-98.
- Wu, Yun 吳雲. *Liangleixuan chidu* 兩壘軒尺牘 (Selected letters of Wu Yun). Reprint, Taipei: Wenhai, 1974.
- Xia, Nai 夏鼐. "Taiping tianguo qianhou Changjiang ge sheng zhi tianfu wenti" 太平天國前後長江各省之田賦問題 (Land tax in the provinces along the Yangtze before and after the Taiping Rebellion). *Journal of Tsinghua University* 2 (1935): 409-474.
- Xiong, Yuezhi, Yuan Xieming 熊月之 袁燮銘. *Shanghai tong shi. Vol. 3: Wan Qing zhengzhi* 上海通史 第3卷 晚清政治 (The Complete History of Shanghai. Vol. 3: Politics in Late Qing). Shanghai: Shanghai renmin chubanshe, 1999.
- Xu, Maoming 徐茂明. "Ming-Qing yilai xiangshen, shenshi, yu shishen zhu gainian bianxi" 明清以來鄉紳、紳士、與士紳諸概念辨析 (Differentiating gentry, gentlemen, and gentrymen in Ming-Qing dynasties). *Suzhou daxue xue bao* 蘇州大學學報 (Academic Journal of Suzhou University), No. 1 (2003): 98-101.
- *Jiangnan shishen yu Jiangnan shehui* 江南士紳與江南社會 (Local Gentry and Society in Jiangnan). Beijing: The Commercial Press, 2006.
- Xu, Daling 許大齡. *Qing chao juanna zhidu* 清朝捐納制度 (The Juanna system in the Qing dynasty). In *Ming Qing shi lun ji*, 3-173. Beijing: Beijing daxue chubanshe, 2000 (1950).
- Xu, Song and Zhang Dachun 徐崧 張大純. *Bai cheng yan shui* 百城煙水 (Cities in Jiangsu). 9 juan. Kangxi 29 nian (1690). Accessed through Chinese ancient classics database of Beijing Erudition Digital Research Center
- Xu, Yanping 徐雁平. *Qing dai wenxue shijia yinqin puxi* 清代文學世家姻親譜系 (Marital Relationship of the Literati in Qing). Nanjing: Phoenix Publishing Media, 2010.
- Xu, Yi 徐毅. *Jiangsu lijn zhidu yanjiu*, 1853-1911 江蘇釐金制度研究 (The institution of the lijn commercial tax in Jiangsu). Shanghai: Shanghai caijing daxue chubanshe, 2009.
- Xue, Jinkun 薛金坤. *Qing dai yilai Suzhou tudi qiyue wenshu jiedu* 清代以來蘇州土地契約文書解讀 (Interpreting land contracts in Qing Suzhou). Nanjing: Jiangsu fenghuang wenyi chubanshe, 2018.
- Xue, Liyu 薛理禹. "Qing chu Jiangnan rending yanjiu: Jian tan Qing dai rending bianshen zhidu de queli" 清初江南人丁研究: 兼談清代人丁編審制度的確立 ("Ren-ding" in Jiangnan and the Establishment of "Ren-ding" Examination System in the Early Qing Dynasty). *Zhongguo jingji shi yanjiu* 3 (2015): 92-107+144.
- Xue, Yunsheng 薛允升. *Du li cun yi* 讀例存疑 (Questioning Qing codes and regulations). 54 juan. Guangxu edition. Accessed through Chinese ancient classics database of Beijing Erudition Digital Research Center

- Yang, Huashan 楊華山. *Wan Qing lijn yu Zhongguo zaoqi xiandaihua jianshe* 晚清釐金與中國早期現代化建設 (Late Qing lijn and the construction of early modern China). Beijing: Renmin chubanshe, 2011.
- Ye, Changzhi 葉昌熾. *Yuandu lu riji chao* 緣督廬日記抄 (Ye Changzhi's Diaries). 16 juan. Minguo reprint. Accessed through Chinese ancient classics database of Beijing Erudition Digital Research Center
- Ye, Jianxia 葉健俠. "Huaijun junxi qiantan" 淮軍軍系淺探 (On the Structures of the Huai Army). In *Yingxiang jindai Zhongguo lishi de Anhui ren* 影響近代中國歷史的安徽人 (Anhui Persons that Influenced Modern Chinese History), edited by Shixue lilun yanjiu bianjibu 史學理論研究編輯部, 139-155. Hefei: Huangshan Shushe, 1994.
- Ye, Zhiru and Ding Jinjun 葉志如 丁進軍. "Tongzhi nian jian haiyun caoliang shiliao shang," 同治年間海運漕糧史料上 (Maritime Shipment of Tribute Grain in Tongzhi). *Historical Archives* 2 (1996): 41-47.
- Yuqian (Ioikiyan) 裕謙, Yu Jingjie gong yishu 裕靖節公遺書 (Complete works of Yuqian). 12 juan. 1841.
- Yu, Xingmin 于醒民. *Shanghai, 1862 nian* 上海, 1862 年 (Shanghai in the Year 1862). Shanghai: Shanghai People's Publishing House, 1991.
- Yu, Yonglong 郁永龍. "Jiangnan ming guan Xuanmiao Guan" 江南名觀玄妙觀 (The Xuanmiao temple, a famous temple in Jiangnan). *Zhongguo Daojiao* 5 (2000): 60-62.
- Yue zhang cheng an hui lan* 約章成案匯覽 (Treaties and conventions between the Great Qing empire and foreign states). 52 juan. Guangxu 31 nian (1905). Scripta Sinica database 漢籍電子文獻資料庫. Institute of History and Philology, Academia Sinica. Accessed by <https://hanchi.ihp.sinica.edu.tw/ihp/hanji.htm>.
- Zelin, Madeleine. *The Magistrate's Tael: Rationalizing Fiscal Reform in Eighteenth-Century Ch'ing China*. Berkeley: University of California Press, 1984.
- Zeng, Guofan 曾國藩. *Zeng Guofan quanji* 曾國藩全集 (Complete Works of Zeng Guofan). Reprint, Changsha: Yuelu Publishing House, 1994.
- Zhang, Hao 張浩. "Qian nongbu qingshi benmo" 錢農布請師本末 (A Petition for More Troops by a High-Ranking Official --- A Full Account). In *Taiping tianguo shiliao zhuanji* 太平天國史料專輯 (Special Historical Record for the Taiping Heavenly State), 94-97. Shanghai: Shanghai guji chubanshe, 1979.
- Zhang, Lawrence Lok Cheung. "Power for a Price: Office Purchase, Elite Families and Status Maintenance in Qing China." PhD diss. Harvard University, 2010.
- Power for a Price: The Purchase of Official Appointments in Qing China. Cambridge, Massachusetts: Harvard University Asia Center, 2022.

- Zhang, Taisu. *The Ideological Foundations of Qing Taxation: Belief Systems, Politics, and Institutions*. Cambridge: Cambridge University Press, 2022.
- Zhang, Zhenguo 張振國. “Qing dai dao, fu, ting, zhou, xian dengji zhidu de queding” 清代道府廳州縣等級制度的確定 (The settlement of local government apparatus in the Qing dynasty). *Ming Qing lun cong* 11: 382-400.
- “Lun Qing dai ‘chong fan pi nan’ zhidu zhi tiaozheng” 論清代“衝繁疲難”制度之調整 (Study on Adjustment of Chong-Fan-Pi-Nan System in the Qing Dynasty). *Anhui shixue* 3 (2014): 37-44+157.
- “Lun Qing dai guan bu jiu ren yu ‘chong, fan, pi, nan’ que fen zhi tiaozheng: Yi Qianlong 12 nian wei zhongxin” 論清代官不久任與“衝繁疲難”缺分之調整: 以乾隆十二年為中心 (Short bureaucratic tenure and the adjustment of “Chong-Fan-Pi-Nan” allocations: Center on Qianlong 12 nian). *Ming Qing lun cong* 15: 162-174.
- “Qing dai ‘chong fan pi nan’ zhidu zai shenshi” 清代“衝繁疲難”制度再審視 (A Re-examination of the Chong-Fan-Pi-Nan Administrative Grading System in Qing Dynasty: The Case of System Adjustment in 1742). *Qing shi yanjiu* 3 (2019): 47-65.
- Zhang, Zhongli 張仲禮 edited, *Jindai Shanghai chengshi yanjiu (1840-1949 nian)* 近代上海城市研究: 1840-1949 年 (A study of the modern Shanghai city, 1840-1849). Shanghai: Shanghai renmin chubanshe, 2014.
- Zhao, Siyuan 趙思淵. “Cong ‘baocao’ dao ‘gaocao’” 從“包漕”到“告漕” (From Tax Farming to Law Cases). *The Qing History Journal* 3 (2011): 77-87.
- “Shijiu shiji zhongye Suzhou zhi ‘daxiao hu’ wenti” 十九世紀中葉蘇州之“大小戶”問題 (The Unfair Tax Incidence [DaXiao Hu] in Mid-Nineteen Century Suzhou). *Historical Review* 6 (2012): 77-86.
- Zhongguo diyi lishi dang’an guan 中國第一歷史檔案館 (First historical archives of China), comp. *Qing zhengfu zhenya Taiping tianguo dang’an shiliao* 清政府鎮壓太平天國檔案史料 (Archival sources of the suppression of the Taiping heavenly kingdom by the Qing state). Beijing: Guangming ribao chubanshe, 1990.
- Zhou, Jian 周健. *Weizheng zhi Gong: Qing dai Tianfu yu Guojia Caizheng (1730-1911)* 維正之供: 清代田賦與國家財政 (1730-1911) (The statutory revenue: Grain taxes and public finance, 1730-1911). Beijing: Beijing shifan daxue chubanshe, 2020.
- Zhou, Xueguang 周雪光. *Zhongguo guojia zhili de zhidu luoji: Yi ge zuzhi xue wenti* 中國國家治理的制度邏輯: 一個組織學研究 (The institutional logic of governance in China: An organizational approach). Beijing: SDX Joint Publishing Company, 2017.
- Zhou, Yumin 周育民. *Wan Qing caizheng yu shehui bianqian* 晚清財政與社會變遷 (Fiscal and social transformations in late Qing). Shanghai: Renmin chubanshe, 2000.
- “Guanyu Qing dai lijn chuanshi de kaoding” 關於清代釐金創始的考訂 (Revisiting the establishment of the lijn commercial tax in the Qing dynasty). *Studies in Qing History*, No. 3 (2006): 88-98.
- “Qing mo ‘Ge sheng lijn chuanban nian yue ji ren ming biao’ de dingzheng yu pingyi” 清末《各省釐金創辦年月及人名表》的訂正與評議 (Corrections of and Comments

- on "List of Dates When Likin Was Established and of Names of People Concerned" in the Late Qing Dynasty). *Shanghai shifan daxue xue bao* 2 (2008): 96-104.
- “Wan Qing lijin li nian quan guo zong shouru de zai guji” 晚清釐金歷年全國總收入的再估計 (A Recalculation of the Total Annual Likin's Revenue during the Late Qing). *Qing shi yanjiu*, 3 (2011): 1-24.
- Zhu, Chunyang 朱春陽. “Difang dazhu yu chengshi zhengzhi zhongxin de queren: Yi Qing dai Suzhou Xuanmiao Guan ‘Kang-Qian zhubi’ shuo wei zhongxin” 地方大族与城市政治中心的确认: 以清代苏州玄妙观“康乾驻蹕”说为中心 (Research on Relationship between Regional Clans of Fame and Status and Urban Political Center: Center on the Story of 'Sojourn of Emperor Kangxi and Qianlong' about Xuanmiao Guan of Suzhou in the Qing Dynasty). *Anhui shixue* 2 (2017): 127-132.
- Zhu, Haibin 朱海濱 “Jiangnan Zhou xuan ling wang xinyang de fasheng ji qi yanbian” 清代周宣王信仰的發生及其演變 (The occurrence and transfiguration of Zhouxuanlingwang's Religion). *Shilin*, 2 (2008): 71-79.
- Zhu, Qidan 朱啟丹. “Qing dai Xushu guan caishui yanjiu (1645-1860)” 清代潯墅關財貨研究 (Research on the Finance and Revenue of Xushu Customs during the Qing dynasty (1645-1860)). M.A. Thesis. East China Normal University, 2016.
- Zhupi Yuzhi* 朱批諭旨 (Vermillion Rescripts and Imperial Edicts of the Yongzheng Emperor). 360 juan. Reprint, Taipei: The Commercial Press, 1983.
- Zou, Zhiliang 鄒誌涼 and Yin Guoqing 殷國清. *Bao Su ju qian bi* 寶蘇局錢幣 (Coins of the Suzhou mint). Shanghai: Shanghai guji chubanshe, 1995.