

Taxation, Trust, and Government Debt: State-Elite Relations in Sichuan, 1850–1911

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Abstract

This article explores the shifting relationship between the state and the rural elites in Sichuan during the last decades of the Qing dynasty through the lens of taxation and public debt by using a creditor-debtor model as a theoretical framework. Sichuan's unique rewarded land tax surcharge, called the "Contribution" and levied since 1864, established a relationship of symbolic and economic indebtedness of the imperial and local state to the taxpayer. Western-inspired reforms after 1898 directly attacked the symbolic and economic bonds established by the Contribution. The Railway Rent Share tax shifted the creditor-debtor relationship from the state to the public Sichuan-Hankou Railway Company by making individual taxpayers into shareholders. When Beijing eventually banned what it saw as a privatization of taxation and decided to nationalize the railway company, this ignited the Railway Protection Movement, which precipitated the 1911 Revolution in Sichuan.

Keywords

Chinese history, 1911 Revolution, Sichuan, Railway Protection Movement, taxation, government bonds, railway bonds

On September 2, 1911, a special shareholder meeting of the Sichuan-Hankou Railway Company publicly announced their decision that the people of

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Sichuan should stop forwarding land tax revenues to the central government (Dai, 1994: 1.912). This boycott included two “surcharges” called the “Subsidy” 津貼 and the “Contribution” 捐輸—for clarity, I will capitalize the names of surcharges—which by far exceeded the original land tax. The action was part of the Sichuan Railway Protection Movement, which precipitated the Revolution of 1911 in Sichuan. In June, members of the Provincial Assembly and shareholders of the railway company (most were both) had founded the Railway Protection League to challenge Beijing’s order to nationalize the fledgling Chinese railway system. Branches were set up in almost half of the counties of Sichuan. When negotiations between the Qing government and the shareholders collapsed, the shareholders called for tax resistance and market strikes (Dai, 1994, 2.887–937; Hedtke, 1977: 368–69; Rankin, 2002: 328; Zheng, 2009: 330–414). This was the closest the Revolution of 1911 came to a true mass movement.¹ Elsewhere, revolutionary fervor was largely an urban phenomenon, but in Sichuan it had wide appeal in the rural hinterland (Esherick, 1976; Rankin, 2002).

The movement has often been characterized as a struggle of the Sichuan elites against an autocratic central state. As Adshead (1984: 109) puts it, the “Szechwan ruling class had acquired the elements of independent power: its own sources of status and wealth, a fresh sense of identity, and a new means of expression” (also see Hedtke, 1977: 359–60; Rankin, 2002: 352). Xiaowei Zheng argues that the Sichuan elites had fully embraced the modern idea that “sovereignty lies with the people” as they discovered the discourse of taxation as a means to fight the central government and demanded “Sichuan for the Sichuanese” (Zheng, 2009: 357).² Others have painted a less benign picture of the Sichuan-Hankou Railway Company shareholders. In their account, Sichuan’s gentry class had penetrated what had been a state-owned company and enforced a unique scheme of fundraising that levied individual company shares as a tax surcharge under the name of “Railway Rent Shares” 鐵路租股. Being large taxpayers-turned-shareholders themselves, the managers lavishly squandered people’s tax money without actually building a railway (Ichiko, 1971a, 1971b; Lee, 1976).

As in other parts of China, much of the public rhetoric against the Qing government’s nationalization efforts alleged a sell-out of the railway to foreign investors who provided the loans for the ambitious national railway schemes. But in Sichuan taxation also played an important role. As Xiaowei Zheng (2009: 30) puts it, the Sichuanese elites discovered the relationship between taxation and representation in that “the discourse of tax became linked to notions of ownership or mastership (*zhu*) of the polity.” Xianyu (1982; Xianyu and Zhang, 2011: 99) explains the broad rural appeal of the Railway Protection Movement in Sichuan by the fact that the Railway Rent Shares were levied by means of coercive taxation. In fact, the tax boycott

called for redirecting the land tax and its surcharges, the Subsidy and Contribution, to the railway company as an act of retaliation against the central government's abolition of the Rent Share tax and its plan to compensate holders of Rent Shares with "worthless" national railway bonds. The prominence of the tax issue in the Railway Protection Movement begs a number of questions that I hope to answer in this article.

First, we need to recognize that land tax surcharges like the Subsidy and Contribution were not traditional taxes but were introduced only in the mid-nineteenth century (Ho, 1984). Sichuan was unique in increasing its land tax at a time of widespread rebellion when the center relied heavily on armed forces raised by the landowning and taxpaying gentry to whom land tax increases were an anathema (Wong, 2012; Brandt, Ma, and Rawski, 2014: 79–80). How had the Qing government been able to persuade landowners to accept these levies without major resistance in the first place? If, as most scholars assume, the Subsidy and Contribution were simple land tax surcharges,³ why was one of the tax surcharges called "Contribution," a term normally reserved as a euphemism for the legal sale of offices and ranks by the Qing government?⁴ Only Zhou Yumin (2000: 18–19) mentions that the two surcharges were indeed rewarded, namely with honorific titles, rank and office, or increases in local pass quotas in the civil service examinations. Thus, the name "Contribution" was no coincidence. The existence of rewarded taxes is an unusual phenomenon that requires further explanation. Moreover, if rewarded taxes were successful in Sichuan, why could the same method not be implemented in other provinces?

Second, why were the landowning elites not only compliant but also often quite enthusiastic about adding ever more surcharges to the already much-augmented land tax? Zheng (2009: 185) wonders why the Rent Share tax did not become the most hated tax, even though it was a burden for the peasants. Significantly, this levy was not simply another imposition by the government. The idea to tax landowners in order to raise railway funds came from the self-appointed representatives of Sichuan's rural elites themselves. Its name reflected the original intent to tax the rent income of large landowners. In modern terms, it was an income tax on wealthy landlords. Reality diverged from this goal, however, and the Railway Rent Share tax became yet another surcharge on top of the land tax, in modern terms a property tax, for most landowners. Despite this expansion, the Railway Rent Share tax remained popular among the elites. What exactly was the relationship between the Subsidy and Contribution on the one hand and the Rent Share tax on the other? How did shifting taxation practices affect the relationship between local elites and the imperial state and when exactly did the shift from harmony to hostility occur?

Third, what are the implications of this case for the history of public debt in China? The Railway Rent Shares were neither railway bonds nor railway

taxes, the two most common methods to finance railway companies elsewhere in China. Instead they were company shares raised by a tax surcharge that made individual taxpayers into company shareholders (Lee, 1976; Chuan and Ho, 1978; Kaske, 2018). This, too, is an oddity from the perspective of fiscal history and needs to be questioned. Participants in the Railway Protection Movement rejected government railway bonds but embraced the Railway Rent Shares. Both were new financial instruments at the time. How was public debt construed and what kinds of precedents existed?

By exploring the history of the land tax in Sichuan during the last sixty years of the Qing dynasty, this article adds a long-term perspective to earlier scholarship on the Railway Protection Movement. It examines taxation as a means to understand social relationships and establishes a larger theoretical framework—the debtor-creditor model—to explain them. The discourse of representation that scholars have identified with the Railway Protection Movement did not simply appear in the early twentieth century. It was rooted in the Qing’s tax policies. The Railway Rent Shares were not *sui generis*. They instead were directly linked to the imperial government’s earlier mobilization of the rank-selling system to reward tax compliance. This article will explore the ways in which the Subsidy and Contribution were negotiated and operationalized with the help of the local gentry. I argue that the concept of voluntariness inherent in styling the taxes as “contributions” required a reciprocal act of “consideration” 議敘 from the imperial state and thus entailed a sense of indebtedness on its part. This created a relationship of reciprocity, accountability and mutual benefit—both symbolic and financial—between the state and the rural landowning elites. This relationship allowed the Qing to raise the levels of taxation in Sichuan, which sustained the province, and perhaps the empire, through the mid-nineteenth-century crisis. It also laid the groundwork for the peculiar trajectory that the New Policy 新政 reforms took in Sichuan after 1901.

The late Qing reforms were contradictory. By applying Western rationality to government and finance they attacked the symbolic and financial bonds established in earlier decades, while concurrently abandoning restrictions on local self-government and creating new constitutional avenues of representation (e.g., Adshead, 1984; Thompson, 1995). The Railway Rent Share tax had provided a temporary solution to this contradiction as it compensated the rural landowners after the state repeatedly reneged on the beneficial ties it had previously established with regard to the Contribution levy. However, this unwittingly created a politically dangerous situation, as it transformed the creditor-debtor relationship between taxpayers and state to one between the elites and a company that was increasingly seen as representing taxpayers themselves. The ban on the Rent Share tax and the appropriation of the railway shares by the central government not only directly affected the economic

self-interest of the taxpayers-turned-shareholders but was also perceived as a renewed breach of trust. The unusual success and high degree of sophistication of rural mobilization in Sichuan can thus only be explained by taking into account the institutional roots of the Rent Share tax in the older system of the gentry-managed Contribution collection.

Joseph Esherick (1976: 8) has observed for Hunan and Hubei that the politically progressive aspects of the revolution “were easily balanced by its socially regressive aspects.” Hedtke (1968) has argued that the Sichuanese were “reluctant revolutionaries,” driven into rebellion by the rigidity of the Qing court’s centralizing reforms. These observations are confirmed by the story of Sichuan. The Sichuanese taxpayers were indeed revolutionaries in spite of themselves. The economic and social relationships that underpinned the discourse of nationalism, modernity, and popular sovereignty determined the limited—“feudal” in the eyes of some (Xianyu, 1982: 46; see also Esherick, 1976: 9)—character of the Railway Protection Movement and contributed to its ultimate failure.

Taxing Sichuan Province: The Early History of Land Tax Increases

Before I proceed to discuss how the Contribution turned taxpayers into creditors of the state—symbolically and actually—this section will introduce the history of land taxation in Sichuan and the origins of the Subsidy and Contribution. A word needs to be said on sources. This article is based on published and unpublished archival documents of the imperial government and from Baxian county in Sichuan.⁵ Baxian in Chongqing prefecture will provide the bulk of the evidence. In order to gain a wider perspective, I have also made use of earlier published work—most importantly, the *Explanation of Public Finance in Sichuan Province* 四川全省財政說明書 (1911–1914) (Ministry of Finance, 1914), and Zhou Xun’s *Sichuan Miscellanea* 蜀海叢談 (1935) (Zhou Xun, 1966)—as well as a number of local gazetteers. These early works give a mostly accurate if terse description of the tax surcharges and the Railway Rent Shares, but they are not without flaws, especially in their accounts of the origins and early history of the Subsidy and Contribution.⁶ I have tried to attend to the historical context of their publication and to corroborate their description in archival sources whenever possible.

During the latter half of the nineteenth century, Sichuan province’s position in the fiscal structure of the Qing empire changed dramatically. Throughout most of the Qing, the province was simultaneously an internal immigration frontier and a strategic border. Land taxes remained so low that Sichuan’s revenue did not suffice to pay for its civil and military administration. Interprovincial assistance funds from wealthier eastern provinces filled the gap (Ho, 1984;

Wang Di, 1993; Dai, 2009; Kaske, 2011). This situation completely changed after 1854. From then until the end of the Qing dynasty, the province increased its revenue fourfold and developed from being a recipient of interprovincial assistance into an important donor province that financed large parts of the civil wars in neighboring provinces and made substantial contributions to the revenue of the central government (Adshead, 1984: 123; Ho, 1984: 209–13). It did so by augmenting its tax base, but unlike most other provinces, this did not merely mean a shift from agrarian to commercial taxes. Sichuan was the only province (except, perhaps, for the new immigration frontier Fengtian) that also substantially increased its land-based tax revenue even before the Boxer Indemnities forced other provinces to follow its example and impose land tax surcharges (Wang Shuhuai, 1974: 146–49). Between 1850 and 1908, the regular land tax revenue of the Qing as a whole barely doubled. In Sichuan, it grew almost sevenfold (Wang Yeh-chien, 1971: 838; Wang Yeh-chien, 1973; Ho, 1984: 201–3). Sichuan's ability to mobilize rural resources without meeting strong resistance from the landowners was a remarkable achievement.

The augmented land tax initially rested on two levies that piggy-backed on the land tax quotas: the “Subsidy” 津貼, introduced in 1854, and the “Contribution” 捐輸, started in 1864. Scholars have invariably treated these two levies simply as land tax surcharges. However, the example of Baxian county in Figure 1 shows that the so-called surcharges dwarfed the original land tax and therefore are better characterized as land tax increases, as Zhou Xun has done in his *Sichuan Miscellanea* (Zhou Xun, 1966: 1.1–5).

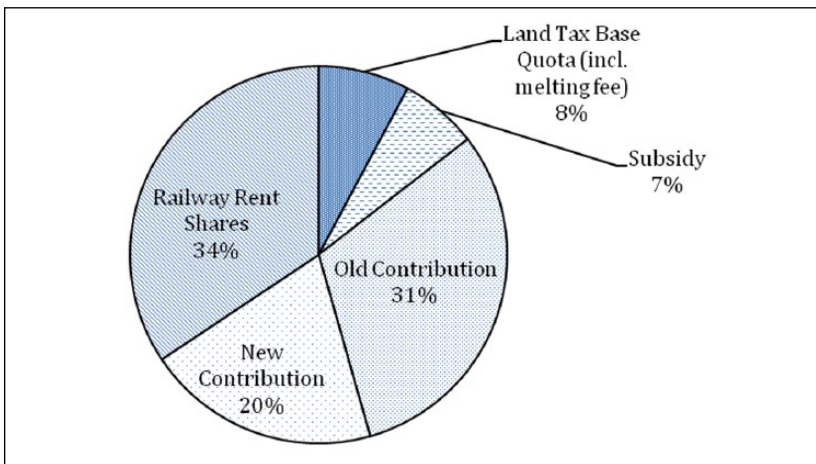


Figure 1. The land tax and its augmentation in Baxian, 1910.

Sources. Zhu and Xiang, 1992: 4.1–18; Baxian Archives, 6-54-1098; Lu, 1984–1988: 1.362–63.

Both levies owed their existence to the civil wars of the mid-nineteenth century. Sichuan's relative geographical isolation ensured that it survived the era relatively unscathed. However, provincial administrators not only had to bolster defenses against incursions from external rebel forces and from their own restive non-Han Chinese border populations, they also deployed troops and sent assistance funds to fight the unrest in the surrounding provinces of Yunnan, Guizhou, Shaanxi, and Gansu.

The Subsidy, introduced in 1854, simply doubled the base land tax quota. In the fixed quota system of Qing revenue extraction, each county had an assigned statutory tax quota, which it rolled over to the individual tax quotas of registered taxpayers.⁷ When the quota increased, this raised tax rates, that is, the land tax paid per unit of land. The Contribution, introduced in 1864 and fully institutionalized in the 1870s, was more complicated. It was only levied on taxpayers above a certain threshold of the amount of land owned and its quotas varied between counties and over time. By the end of the Qing dynasty, these two levies were between three and seven times the base tax quota (Ho, 1984: 263–67; Lu, 1984–1988: 1.791–93). Even as both continued after the end of the civil wars in the 1870s, they never completely lost the trappings of temporary war taxes. An extension had to be requested from the court every year, and the tax funds were earmarked for transfers out of province as interprovincial assistance 協餉 or revenue of the imperial capital 京餉. When retained within the province, their use was limited to strictly military purposes (for an explanation of the wartime fiscal operation of the Qing empire, see Kaske, 2011). This is why the Subsidy and Contribution were often named together (as *jinjuan* 津捐). Both were, in theory, and often also in practice, under the management or at least the supervision of the gentry rather than the tax clerks of the local magistrates. They were also rewarded, albeit in different ways, a fact that has mostly been overlooked. Below I will mostly focus on the Contribution as the more important of the two levies.

In 1901, a New Contribution 新捐輸 was added at a flat rate of 60% of what now became the Old Contribution and under the same conditions. Its purpose was to pay more than half of Sichuan's share of the Boxer Indemnities.⁸ In 1905, the Railway Rent Share tax was introduced to finance the building of a railway to connect Sichuan with central and eastern China. By 1911, in Baxian the share of the land tax base quota, which until 1853 had been the only official land tax in Sichuan, was a mere 8% of the total annual tax quota (Figure 1).

Previous scholarship has provided two answers to the question of how Sichuan was able to win the consent of the landowners for these tax augmentations. First, Hon-wai Ho has argued that tax rates were low in Sichuan compared to other provinces and could be raised easily (Ho, 1984: 218–19).

Due to Sichuan's history as an immigration frontier, early Qing emperors had indeed established land tax quotas for the province that stood in marked contrast to its natural endowments and potential as an agricultural producer and translated into low tax rates per unit of land. But under the Qing ideology of good governance (Wong, 2012), once-established tax quotas were treated as an unshakable privilege. For example, the Qing introduced the Subsidy as a war tax in 1800 to finance the suppression of the White Lotus Rebellion (1796–1804) but abolished it soon thereafter and granted counties a partial tax relief as compensation. Subsequently, additions to the land tax survived only as local levies in the form of monetized corvée services (known in Sichuan as *fuma* 夫馬, Horse and Portage tax)—a loophole in the rigid Qing tax code—or for public welfare projects (Qing shilu: JQ 7.3.21; Zhou Xun, 1966: 2.42–43; Yamamoto, 1994, 2002; Reed, 1999; Dai, 2009: 229–33). In the wake of the mid-nineteenth-century rebellions, the landowning elites in many parts of China gained more bargaining power, and in the provinces along the middle and lower courses of the Yangzi River, land tax rates were reduced rather than increased (Hsia, 1956). Thus, the fact that tax quotas in Sichuan were low may have been a necessary condition for augmenting the land tax sixfold (or more), but certainly not a sufficient one.

Second, Zhou Xun in *Sichuan Miscellanea* has proposed an intriguing hypothesis: Contribution quotas were allotted to the various counties in a differential way that served to alleviate some of the historical injustices of the land tax system in Sichuan. The province, he writes, had two types of counties: first, counties that were devastated during the Ming-Qing transition and newly resettled by immigrants and, second, old counties whose population and tax registers had survived the wars of the seventeenth century. The former were often located in more fertile and wealthier regions, but they enjoyed improbably low tax quotas since the beginning of the Qing dynasty, while the latter continued to suffer under the burden of the old Ming quotas. By allotting higher Contribution quotas to the former than to the latter, the tax system became more equitable (Zhou Xun, 1966: 1.1, 3).

The weakness of Zhou Xun's explanation is that he only considered the final quotas applied at the end of the Qing in 1911. An examination of his examples and a few more cases for which we have data on the complete process of quota allocation (Table 1) shows that the restoration of tax equity between the counties was based not on a master plan by provincial administrators, but on individual negotiations.

Of Zhou's sample, Ya'an and Mingshan were high-tax counties. Resistance to the Contribution was fierce, and the original quotas were never collected in full. However, wealthier and relatively undertaxed Yongchuan was also able to lower its quota. Only in Jiangjin was Contribution revenue growing,

Table 1. Land, Tax Rates, and Contribution Quotas in Selected Counties of Sichuan, Nineteenth Century.

Prefecture	County	Registered taxable farm land (mu)	Tax quota (taels)	Share of paddy in total land (%)	Share of paddy in total tax revenue (%)	Average tax rate for paddy (taels per mu)	Subsidy (taels)	Contribution initial quota 1864–65 (taels)	Contribution adjusted quota 1888 (taels)
Chongqing 重慶	Yongchuan 永川	687,198	3,435	67.53	87.16	0.0063	3,425	9,000	7,000
	Jiangjin 江津	1,131,549	5,996	69.26	88.67	0.0061	5,996	14,000	25,000
Yazhou 雅州	Ya'an 雅安	94,350	4,500	81.53	94.58	0.0676	4,500	6,000	1,000
Tongchuan 潼川	Mingshan 名山	110,307	6,026	86.65	97.09	0.0712	5,800	10,000	1,500
	Zhongjiang 中江	476,772	9,504	41.18	67.33	0.0285	9,504	17,000	17,000
	Pengxi 蓬溪	681,429	10,773	46.71	82.17	0.0611	10,773	22,000	17,000

Sources: (Yongchuan) Xu and Ma, 1992: 4.6-9; (Jiangjin) Nie and Liu, 1992: 5.2-7; (Mingshan) Hu and Yu, 1992: 2.13; (Ya'an) Jia, 1925: 18-19b; Zhou and Zhao, 1892: 10.2-4; (Zhongjiang) Tan and Chen, 1992: 12.1-7; (Pengxi) Zhou and Xiong, 1899: 2.1-6. For a third county in Zhou's sample—Hezhou in Chongqing prefecture—the available data were insufficient for comparison.

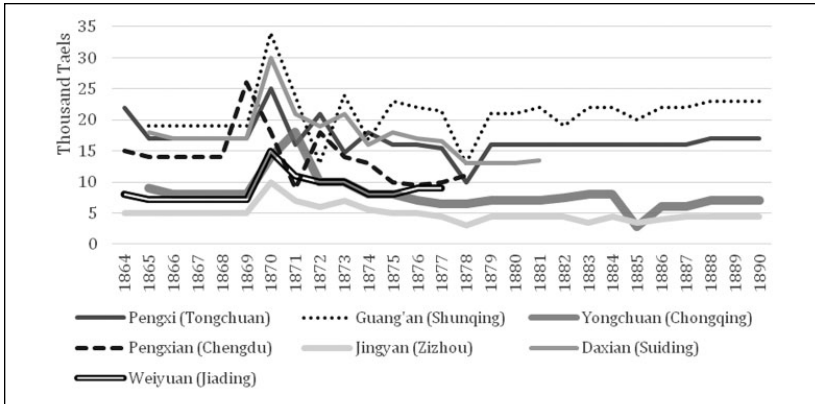


Figure 2. Annual Contribution quotas in seven counties of Sichuan, 1864–1890. Sources. (Pengxi) Zhou and Xiong, 1899: 2.1–6; (Guang'an) Zhou Kekun, 1992: 16.5; (Yongchuan) Xu and Ma, 1992: 4.6; (Pengxian) Zhang and Lü, 1992: 4.35–36; (Jingyan) Wu Jiamo, 1900: 5.10; (Daxian) Lan and Wu, 1992: 11.15–16; (Weiyuan) Wu and Wu, 1992: 2.40–43. In brackets: prefecture.

especially after the 1880s, to 25,000 tls in 1888, 34,500 tls in 1905, and finally 35,500 tls in 1909 (Nie and Liu, 1992: 5.6–7). For comparison, I have added two counties in Tongchuan prefecture as a typical case of middling tax rates. There, Contribution quotas stayed at the original level with only minor adjustments. This shows that the adjustment of the Contribution to the actual wealth of a county was not automatic but subject to individual negotiations between the gentry-landlords and the government in each county. Some counties negotiated poorly. The landowners of Weiyuan in Jiading prefecture, a county comparable to Mingshan, were initially enthusiastic about the Contribution and overfulfilled the quota by 30%. As a result, the quota was increased in 1871. When the local gentry realized they paid more than neighboring counties and that these levies were not abolished after the end of the civil wars as promised, they used the publication of a new county gazetteer in 1877 as a platform to voice their discontent (Wu and Wu, 1992: 0.12–14, 2.39–40).

How then can we describe the general history of the Contribution? Figure 2 displays the Contribution quotas for seven counties for which we have relatively complete data. It shows four phases in the development of this tax. First, there was a phase of initial adjustment. The introduction was staggered over two years with exemptions for the poorest counties (see the regulations of 1864, JJC L 03-4904-0008). For participating counties, quotas varied between 1.3 and 2.6 times the original base tax quotas, but there

was no obvious relationship between the size of the county or the amount and quality of registered farmland and the assigned quota. In the second year, some counties lowered their quota.

In the second phase, there was a marked spike in quotas, staggered between 1869 and 1875. These temporary quota increases came under various names, such as “preparedness Contribution” 備捐 and “discretionary Contribution” 酌捐. They were justified by Sichuan’s substantial military and financial involvement in its war-torn neighboring provinces (Wu Tang, TZ 7.12.25, JJC L, 03-4823-91; TZ 10.7.11, NPM J, 108825; TZ 12.1.22, JJC L 03-4835-41; Wang Yunwu, 1970: 7.2980–81; Zhou and Xiong, 1899: 2.1–6; Wu and Wu, 1992: 2.40–43). A list of the uses of the Subsidy and Contribution compiled by the rebellious editors of the 1877 gazetteer of Weiyuan county also suggests that the start of the quota increases coincided with the beginning of regular payments to Beijing (Wu and Wu, 1992: 2.40–43). Since the central government had to authorize the tax increases, it is most likely that Beijing’s need for revenue from Sichuan was the trigger of these preparedness or discretionary Contributions.⁹

It is important to note that 1869 was also the year when the advance loan system first appeared in the archival record. Apparently, the sudden surge in demand for revenue came after the end of the tax collection season in September.¹⁰ Since additional taxes could not be collected in the fall and winter, the rich gentry advanced the funds to the government and collected the tax later with interest from the taxpayers. Subsequently this became a precedent, and counties were ordered each fall to pay half of the Contribution quota for the following year in advance.

The third phase in the early Guangxu era starting in 1875 was a crucial turning point in the history of the Contribution. Unease with the levies, such as that expressed by the editors of the Weiyuan gazetteer, had grown after the end of the civil wars. One county, Dongxiang (today’s Xuanhan), erupted into a full-blown riot in 1876. Under Ding Baozhen, who took office as governor-general in 1877, arbitrary quota increases stopped, and many counties were able to negotiate lower quotas. In the following section, I will mainly deal with the developments that followed Ding’s reforms and examine the mechanisms that prevented further troubles until shortly before the Revolution of 1911. This period also saw an institutionalization of the Contribution. Quotas stabilized to rise again only in the 1890s during and after the Sino-Japanese War. However, unlike the land tax and the Subsidy, whose amounts were fixed, Contribution quotas remained variable over time. This imbued the traditional practice of “discussing the tax” 議糧 with new meaning. While county magistrates traditionally held banquets for the gentry and largest taxpayers at the beginning of each taxpaying season in the spring, this used to be

a formality. Now there was a real necessity to renegotiate every year how to divide up the burden of the Contribution among the taxpayers.¹¹

In conclusion, neither the low-tax hypothesis nor the tax justice hypothesis can fully explain the success of the land tax increases in Sichuan. The true reason, I believe, needs to be sought in the very process of how the tax increases were negotiated with the local elites. One of the clues to its success lies in the name “Contribution,” which refers back to a method of extraordinary revenue extraction that rewarded payments to the government with the bestowal of rank and office. This process as well as the system of gentry management of the levy and advance loans will be the subject of the following section.

Taxpayers into Creditors: Institution Building in Sichuan and Its Limits

When the authors of the *Explanation of Public Finance in Sichuan Province* in the 1910s tried to define the Subsidy and Contribution using the language of modern economics, they grappled with the contradiction between two types of redemption—compensation 報酬 (non-economic or symbolic) and repayment 償還 (economic): “Thus, in the Subsidy as well as in the Contribution there was the idea of compensation. They were not an inherent fiscal right of the state. The methods resembled a coerced government debt, except that there was no repayment” (Ministry of Finance, 1914: 9). The debt analogy can be fruitfully employed as a heuristic tool to explain the new relationship between taxpayers and the state that emerged from a tax increase that was illegitimate under the prevailing dogma of untouchable land tax quotas 永不加賦 and required an effort by the state to find acceptance. Even more, redemption in fact did include economic compensation, as will be shown.

The ingenuity of the Subsidy and Contribution lay in new mechanisms to involve wealthy landowners profitably in the process of tax collection. These mechanisms, overlooked by previous scholarship, consisted of rewards for tax compliance based on the rank-selling system, concessions to demands by local elites to oversee tax collection, and, finally, an advance loan system for the Contribution payment that carried the seeds of a public debt against future tax receipts. This is why I speak of a symbolic and economic government debt and describe the evolving relationship as one in which taxpayers became creditors of the imperial (symbolically) and local (economically) governments.

However, the scope of these innovations was limited. Their goal was mainly to circumvent the ideological constraints of the low-tax dogma. The method remained confined to Sichuan, because deploying it more broadly would have upset the balance of elite political power in the empire.

The Contribution as a Symbolic Government Debt

The key to the symbolic creditor-debtor relationship between taxpayers and the state were so-called “contributions” 捐輸, which saw their last efflorescence during the second half of the nineteenth century. The term describes a legal system of revenue extraction that awarded contributions to government coffers by bestowing rank or eligibility for office as a vital means to underwrite the government’s emergency financial needs during instances of war and natural disaster. Between 1851 and 1879, such contributions were solicited all over China under an extensive body of written law known as the Statutes for Raising Military Funds 籌餉事例 (or Fund-Raising Statutes for short) (Kaske, 2011). However, Sichuan was the only province that pegged contributions to the land tax system in a generalized matter, thus creating a system of rewarded taxation.

The term “Contribution” indicated a voluntary payment above one’s tax responsibility. This is not to say that there was never any coercion involved. The fact that county governments had to fulfill collection quotas, which they inevitably rolled over to the individual land tax quotas, shows that payments were in fact compulsory. However, calling the tax surcharge a “Contribution” implied that the imperial government committed itself to two basic rules, which fit well into R. Bin Wong’s (2012) definition of Qing benevolent governance that substituted occasional campaign-like state activism for long-term tax increases. First, the levy had to stay temporary and the government answered to the taxpayers about the use of the funds and the terms of collection. The response by the rebellious editors of the Weiyuan county gazetteer mentioned above and the list they compiled of the uses of the funds indicate that this rule was taken seriously. Second, the government promised to execute a reciprocal act of “consideration” 議敘 by bestowing ranks and honors. This is the symbolic compensation mentioned by the authors of the *Explanation of Public Finance in Sichuan Province*.¹²

Rewards for the Contribution levy fell into two categories, individual status awards and cumulative increases in the restrictive pass quotas for the civil service examinations. Awards in the first category were available only for the richest taxpayers whose Contribution levy exceeded the official price tag attached to these awards in written laws such as the Fund-Raising Statutes. In the first phase, which ended in 1879, the Contribution levy granted access to the full range of individual status awards available under the Fund-Raising Statutes, including full rank (eligibility for office) and Imperial Academy degrees (conveying full gentry status). Hence the term “office selling.” After 1879, when the Fund-Raising Statutes expired, awards for the Contribution were limited to brevet rank and honorific titles, but no longer degrees or full

rank.¹³ This can be described as the “rank-selling” phase, during which the Contribution levy became more permanent and increasingly resembled a tax (compare the regulations for 1864 and 1892, JJC L 03-4904-0008; Lu, 1984–1988: 1.330–35). The divergence between the Contribution and the office-selling system did not mean that the connection between the two was severed. Office-selling contribution campaigns continued as a means of raising emergency funds, for example in 1884–1885 to support the Sino-French War (Ding, 1896: 26.32; Baxian Archives, 6-6-4724) and in 1900 to pay for the upkeep of the imperial court, when it was forced into exile in Xi’an by the allied occupation of Beijing (Lu, 1984–1988: 1.448; Baxian Archives, 6-6-4764-4772, 4776). In theory, a taxpayer could obtain a brevet rank through the Contribution tax and then purchase a full rank during one of the temporary contribution campaigns at a lower price. Potential office purchasers were strongly encouraged to make extra payments on top of their Contribution levy.

Only the richest landowners qualified for individual status awards. In Baxian, for example, where tax rates were low, to obtain the lowest military brevet rank for the payment of one year’s Contribution (16 tls) would require 968 mu (161 acres) of paddy land (56% of all registered land) or 3,384 mu of dry land (44% of all registered land) (calculated from Zhu and Xiang, 1992: 4.11–14). As late as 1946, when the concentration of land ownership was said to be higher than in the late Qing, only 168 out of 36,558 registered tax households in the county (0.46%) owned more than 500 mu of land (Compilation Committee, 1994: 97, 642). Members of extended agnatic families were permitted to pool their resources to obtain a reward for one of their men, and there is evidence that they did. If they were not part of the gentry already, the offices and titles they obtained in exchange for their Contribution would serve to “gentrify” these landowners (Liu, 1974: 2.935–43; Lu, 1984–1988: 1.330–35).¹⁴

We do not know exactly how many people received individual status awards. Provincial data listed in Table 2 show that about 5% of all revenue obtained from the Contribution was rewarded individually, while the rest was reckoned for increases in the examination quotas (double counting was not permitted, which allows us to know the exact numbers).¹⁵ Apparently, these awards did not decline in attractiveness over time. All the data collected occurred after office-selling was discontinued in 1879 for the Contribution tax (regular data collection did not start before 1884) and show an increasing rather than decreasing trend even after the turn of the twentieth century.

How valuable were these status awards? And why should this be understood in terms of a symbolic government debt? For early modern Europe, Wolfgang Reinhard (1974) has observed the relationship between the sale of offices by the government and its need for loans in an underdeveloped credit

Table 2. Contribution and Rewards in Sichuan (in taels), 1899–1903.

Year	Contribution reported for an increase of provincial examination quotas	Total reported Contribution	Contribution rewarded individually	Percentage of individually rewarded Contribution
GX 15–17 (1889–1891)	2,967,423	3,118,101.32	150,678.32	4.83
GX 18–19 (1892–1893)	2,001,665	2,091,091.7	89,426.7	4.28
GX 20–21 (1894–1895)	1,979,106	2,083,743.5	104,637.5	5.02
GX 22–23 (1896–1897)	2,141,511	2,288,427	146,916	6.42
GX 24–25 (1898–1899)	Not found			
GX 26–27 (1900–1901)	2,805,257	3,092,627	287,370	9.29
GX 28–29 (1902–1903)	3,185,027	3,504,333	319,306	9.11

Sources. Palace Memorials from First Historical Archive Beijing (JJC) and Taiwan National Palace Museum Gongzhong Dang (NPM).

market, but he assumed that the benefice of the office provided the redemption for the loan (see also Kaske, 2008: 282). The author of *Explanation of Public Finance in Sichuan Province* also had the idea of economic redemption in mind when he called the Contribution an unredeemed government debt. The analogy of a symbolic government debt to describe the functionality of rewarded taxes loosely resembles Bourdieu's (1994) concept of symbolic capital (in its objectified form in the bureaucratic field). A wide array of status awards, such as brevet rank without office (and thus without benefice), granted for the Contribution levy thus can be incorporated into the idea of compensation. It is also a useful device to explain the relationship between the Contribution and modern government debt, as discussed below.

The Qing government had at its disposal an elaborate system of awards to solicit elite collaboration, starting at the lowest end with a door inscription written by the magistrate. These awards had honorific value even as their utility value was limited. On the highest level, the type of reward the imperial state dispensed most often for contributions to the war effort was imperial status in the form of "rank" or "office." It was widely understood that the state *owed* the contributor a reward. Officials and other holders of imperial privileges who pledged contributions invariably renounced any claim to reward (their contribution was then called *baoxiao* 報效, literally, "to render service in gratitude"). They received rewards anyway, mostly in the form of promotion in rank.¹⁶ Even if the voluntary nature of the contribution was often more imaginary than real, especially in times of war, the reward system created a relationship of reciprocity and obligation and served as an important mechanism for drawing local leadership into the Qing system, as Kuhn (1980: 205–7) has shown for the militias that fought the Taiping Rebellion.

The creditors (purchasers of office and rank) bought a stake in the continuation of the system, in a way similar to what has been claimed for the long-term consolidated government debt that shaped Europe (MacDonald, 2003).

The plausibility of the debt analogy appears less convincing when we talk about the second type of redemption, which applied to the large majority of taxpayers whose Subsidy and Contribution (in this case, both levies were eligible) were below the price tag specified in the laws. The payments of all these small taxpayers were combined to qualify for an increase of the restrictive pass quotas in the civil service examination allocated to the county or to Sichuan province as a whole. According to regulations, the minimum eligibility threshold for paying the Contribution was 0.08 taels of the base land tax quota. Zhou Yumin (2000: 161) has estimated that in Xindu county this would correspond to only 4 mu of irrigated land. The same threshold applied in Baxian county. According to an account of Contribution collectors for the tax season of 1892 (March 18 to September 18), the 43,277 households that paid the Contribution also accounted for 97.2% of the total land tax quota of the county. The average land tax quota was 0.138 taels (Baxian Archives, 6-33-4147).

Thus, for the overwhelming majority of taxpayers, the only reward was an increase in examination quotas. Even assuming that participation in the civil service examinations was a shared aspiration of all educated landowners, actual success was far from assured for each individual taxpayer.¹⁷ We must, however, consider the dominating influence of the civil service examinations on Qing society and the respect these examinations commanded even among the less wealthy populations (Zhang, 2010; Elman, 1991). People rioted when the Subsidy and Contribution bureaus 津捐局 failed to apply for quota increases. A case in point is the Dongxiang riot of 1876, which escalated into one of the most famous appeals cases in nineteenth-century legal history and ended with the execution of the magistrate and military commander responsible for a massacre of the protesters. The case has been described as a popular protest against heavy taxation, as a rupture within the class of the gentry-landlords, or as a struggle for power between a militarized gentry and an equally militarized population (Wu and Li, 1956; Li and Jiang, 1986; Ono, 1973; Guangyuan Zhou, 1993; Liang, 2009). In fact, according to the testimony of the ringleader Yuan Tingjiao (Wang Che, 1994: 60–61), the immediate cause of the unrest was the failure of the gentry managers to publish the accounts of the Subsidy and Contribution collection and to apply for quota increases.¹⁸ The eagerness of taxpayers to receive these rewards thus created a side effect: a pathway for government accountability. The bureaucratic application procedure forced the gentry-managed bureaus to publicize their accounts (the Baxian account cited above is an example).

The importance of the civil service examination is also evidenced by the strict limits the imperial state placed on the expansion of the pass quotas in order to prevent an inflation of degrees. Both individual status awards (office- and rank-selling) and collective examination quota increases were widely granted as a reward for military contributions during the mid-nineteenth-century civil wars (Chang, 1955: 83–94). However, while both office- and rank-selling contributions continued into the twentieth century, the Qing government stopped increases in local and provincial examination quotas immediately after the end of the mid-nineteenth-century civil wars. The only exception was Sichuan (see Table 3), where only increases in local student quotas were stopped, but revenue from the Subsidy and Contribution continued to be cumulatively rewarded by increases of provincial examination quotas.

Table 3. Sums (in taels) Required for an Increase of One Candidate in the Civil and Military Examinations, 1853–1905.

	One time increase in the next examination	Limitation	Permanent increase	Limitation
Province	100,000 (1853–1874) 300,000 (1874–1905, <i>only Sichuan</i>)	10–20	300,000 (1853–1874)	10
County	2,000 (1853–1868) 4,000 (1868–1874)	3–7 (after 1871)	10,000 (1853–1868) 20,000 (1868–1871)	7–10

Sources. Board of Revenue, 1968: 2.602–13; Qing shilu, TZ 10.4.3: 39.91–92; Kun'gang and Liu, 1995–1999: 370.54, 720.942-2; Chang, 1955: 87–88.

In 1890, a censor demanded this privilege be extended to Zhejiang and Jiangsu, whose tax burden, he complained, was heavier than Sichuan's even after the latter added the Subsidy and Contribution. Governor-General Liu Bingzhang defended Sichuan's position, arguing that, in Sichuan unlike in Zhejiang and Jiangsu, the Subsidy and Contribution levies were not an institution inherited from the founders of the dynasty. Since the end of the civil wars, the provincial government had received endless complaints about what was seen as an arbitrary tax increase. The extraordinary privilege granted to Sichuan was therefore necessary in order to legitimize the unique sacrifice made by the Sichuanese (Lu, 1984–1988: 1.347–48). The sacrifice was not that Sichuanese landowners paid higher taxes—their tax burden remained relatively low—but that they consented to a breach of the Qing dogma of keeping all tax quotas frozen. The quota increases continued even after the abolition of the civil service examinations in 1905, only now in the form of

quotas for higher education graduates in the new school system 優貢 (see statutes of 1908, in Baxian Archives, 6-33-4159; Brunnert and Hagelstrom, 1912: 272). The Qing government wanted to make sure that it would not undermine its credit by renegeing on its promise to reward the tax compliance of the Sichuanese.

With these measures in place, the imperial government managed to reframe a tax augmentation as a voluntary contribution (even though it was in fact a tax) and thus circumvent the low-tax dogma. This worked in Sichuan but was insufficient to solve the revenue problem on an empire-wide scale, because the Qing could not easily extend the system to other provinces. The rewards offered for paying the Contribution (and to a lesser degree the Subsidy) were of a sort that would appeal to rural literati who aspired to advance into gentry status and office-holding. But this was a severely limited field. Chang Chung-li (1955: tables 20, 21) and Kondō Hideki (1963: 95) have shown that Sichuan was one of the provinces that as a whole could improve its position in the civil service examinations and in office-holding relative to other provinces. As an immigration frontier, Sichuan started from a very low level. With the restrictions that still applied, it would be challenging simply to catch up with the wealthy cultural centers in eastern China. The expansion of its pass quotas thus created more equity between the provinces but did not unsettle the interprovincial balance of elite access to examination degrees. In contrast, similar quota increases in Jiangsu and Zhejiang would have privileged two provinces that were already far ahead and would thus skew the balance even more in their direction.

Creditors of the State: The Tax Advance Loan System

With the emergence of the Contribution advance loan system the landowning elites also literally became creditors of the state in the economic sense of the term. As such they gained greater control over tax collection. Officially institutionalized only in 1884 by Ding Baozhen, the advance loans originated in 1869 during the period of temporary quota increases. Numerous gazetteers mention the loans, but the system has been overlooked in research on Sichuan. One reason for this neglect may have been that the gazetteers often give few details. Also, there was no standardized name for the advance loans.¹⁹ As explained above, counties received quotas to fulfill as their Contribution, and they had to pay half of their quota in the fall before the tax collecting season, which started in March.

In Baxian, the Orphanage 育嬰堂, a merchant-run charity with a large endowment, provided the first Contribution advance loan from gentry sources in 1869, when counties were ordered to pay half of the much-increased

Contribution quota for 1870 in advance. It covered only a small part of the needed funds and carried a monthly interest rate of 1%. In 1872, the Orphanage lent another 2,500 tls for the same purpose at an even lower rate (0.9%) (Baxian Archives, 6-23-867, 6-31-314). Not before 1884 was the practice officially approved and started to be well-documented in the archival sources. In that year, the province was ordered to advance some of its mandatory remittances to Beijing and dispatch troops to support the Sino-French War (Ho, 1984: 212).

The tax advance loans were not forced loans with uncertain repayment. In each case, as the Baxian example shows, the county's revenue clerks signed an official loan contract carrying the magistrate's seal. Table 4 provides a summary of the contracts found in the archive. Interest rates became much more generous than in the earlier examples of government loans cited above.

The Contribution and the advance loan system strengthened the position of the rural elite of "gentry-landlords" 紳糧 as a group represented in the annual taxpayer conference at the beginning of the tax collection season in March.²⁰ It was customary in Sichuan for the magistrate to invite the local notables to a banquet to "discuss the tax" 議糧. However, this had once been only a formality because the land tax (and subsequently the Subsidy) quotas were frozen. This changed with the more variable Contribution quotas, but even more so with the advance loan system. The taxpayer conference became more important and a lenders' conference was added. A typical process of taxpayer and lender consultations in Baxian unfolded as follows.²¹

Negotiations began with a lenders' conference in the fall with about thirty participants. Some of the participants later appear in the loan contracts. Others may have been behind the names of corporate entities 堂 (i.e., firms or lineage trusts) and welfare organizations that also appear in the contracts. Since the Baxian county seat doubled as the seat of Chongqing prefecture and was an important trading center, some participants in the lenders' conference may have been sojourning merchants with landholdings in the county. About 60 to 80 people were invited to the big taxpayer conference at the end of the first lunar month of the new year, of which again about thirty appeared. Participants were not necessarily the same as in the lenders' conference, but there was a large overlap. For about 30 years, until the end of the nineteenth century, there was a high continuity of men invited to the conference, showing that the class of gentry-landlords remained fairly stable. The attendees of the taxpayer conference signed the taxpayer petition, which was a sort of contract in which the gentry-landlords committed themselves to the payment of the taxes. It specified the modus operandi of allocating the official Contribution quotas to the individual base tax quota; the management fees, including interest, to be paid to lenders; and the silver standard and the copper-silver exchange rate. The

Table 4. Contribution Quotas, Advance Loans, and Interest Rates in Baxian, 1884–1910.

	Tax year										
	1884	1890	1891	1892	1893	1894	1895	1898	1903	1908	1910
Quota	18,000	17,000	17,000	17,000	17,000	17,000	17,000	22,000	n.d.	19,500 ^c	82,000 ^d
Necessary for Contribution advance loan	9,000	8,500	8,500	8,500	8,500	8,500	8,500	11,000	n.d.	9,750	37,000
Total lending	9,800	8,000	5,500 ^a	9,500	10,500	9,500	9,500	12,000	6,000 ^b	6,000	40,000
Interest rate (monthly)	0.015	0.015	0.015	0.015	0.015	0.015	0.015	n.d.	0.012	n.a.	0.008

Sources: Baxian Archives, 33-4142, 33-4144, 33-4145, 33-4146, 33-4149, 33-4150, 33-4151, 33-4252, 33-4139, 33-4159, 54-1098.

Note. Amounts in taels. Interest rates stated in taels per one tael per month. n.d. = no data.

^aIncomplete or erroneous data, the total borrowed sum should exceed 8,500 taels.

^bProbably incomplete data; only one loan contract with the Extended Orphanage has been found.

^cOnly New Contribution, but loan data are complete, meaning that the county was not able to come up a full half. The lender was a newly created official bank that lacked sufficient capital.

^dOld and New Contribution. Lenders were two Shanxi banks.

taxpayer petition also set the quotas for the local Horse and Portage levy until its abolition in 1877 and, beginning in 1905, included the Rent Shares. Table 5 lists some results of these consultations.

What was new and innovative was the transparency with which the Contribution was negotiated and supervised by the gentry. The taxpayer petition fixed the currency exchange rates and publicized the management fees (including the interest paid to lenders). This was in contrast to traditional practice. Official tax collection fees formerly were capped at unrealistically low rates. As a result, local administrations recouped the real cost of collection by opaque currency arbitrage manipulations; that is, they collected the silver-denominated land tax quotas in copper coin at rates far above the market rates (Wang Yeh-chien, 1973; Kaske, 2013). The gentry managers 局紳 of the Subsidy and Contribution Bureau also supervised the collection by local government clerks. The above-mentioned report of 1892 (Baxian Archives, 6-33-4147) recorded their audits of the Contribution revenue, which took place every ten days. At over 20%, management fees exceeded what was necessary to repay the loans and oversee collection. This left a comfortable margin for local administrative expenditures not covered by the rigid tax codes and for public goods provision.²²

The gentry-managed supervision of the collection of the Contribution was also very different from forms of authorized and unauthorized tax farming known as “tax fronting” 抬墊, if done by the district tax runners, or “proxy remittance” 包攬, if by the degree-holding gentry or local strongmen. Nor did it completely replace these practices (Lu, 1984–1988: 1.316, 339; Wei and Zhao, 1981–1982: 1.82). However, tax farming essentially transformed a tax debt into a private debt with often unpredictable costs for the taxpayer (Reed, 2000: 182–93; Wang Yeh-chien, 1973: 42–46; Kuhn, 2002: 81–82; see Li Huaiyin, 2000: 79, for a summary of the literature). In contrast, the pledges summarized in Table 5 constituted a formal contract between a representative body of taxpayers and the government. They were legally binding and ensured a degree of predictability and accountability. The advance loan contracts with individual lenders were legal documents with an official seal.²³ Moreover, the gentry managers appointed to oversee tax collection gained the right and obligation to investigate and impeach clerks and runners for misbehavior, a right that was frequently exercised, as available documents show (Lu, 1984–1988: 1.576–77, 577–82, 586–87, 601).

Changes in the composition of lenders and lending practices also allow a glimpse into how the Contribution advance loans contributed to the emergence of a local financial sector that included new local taxes as well as government borrowing. In Baxian, lenders initially came from the ranks of the taxpayer conferences themselves. Starting in the 1890s, the welfare trusts

Table 5. Negotiated Contribution Quotas in Baxian, 1870–1910.

Year	County quota (taels)	Contribution (taels) ^a	Fees (taels)	Total (taels)	Ratio of fees in total (percent)	Silver standard (scale ^b -fineness)	Copper coins per silver tael	Horse and Portage / Rent Shares
1870	34,000	5	1.6	6.6	24.24	97–98	1,700	1
1877	16,500	2.7	0.56	3.26	17.18		?	2.8
1884	18,000	2.75	0.75	3.5	21.43		1,590	
1890	17,000	2.58	0.77	3.35	22.99	97–98	1,720	
1891	17,000	2.58	0.77	3.35	22.99		?	
1893	17,000	2.58	0.77	3.35	22.99		1,700	
1898	22,000	3.3333	0.9367	4.27	21.94		?	
1901	33,000	4.99998	1.4	6.4	21.88		1,270	
1904 (Old)	31,000	4.593	1.433	6.0263	23.78		1,190	
1904 (New)	20,000	2.963	0.5957	3.5587	16.74		1,190	
1910	51,000	6.036 (old) 3.28 (new)	0.15 ^c	9.446	Unknown	97–95.6 ^c	1,600	3.8

Sources: Baxian Archives: 06-5-867, pp. 55, 61; GX 3.1.24, 6-6-4695; 06-33-4144, p. 37; 6-6-4145; 06-33-4149, p. 51; 06-33-4252, p. 38; 06-33-4253, p. 36; 06-33-4156, p. 25; 06-54-1098, pp. 26, 27; Lu, 1984–1988: 1.338–41.

^aColumns 3–5: To be paid by taxpayer per 1 tael base tax quota.

^b100 taels (local) equivalent to 97 Kuping taels. Fineness in percent pure silver.

^cAccording to the taxpayer petition, fees are included, except for 0.15 taels for statistics 統計. Some fees may be hidden in the lowered silver standard. However, a second document in the folder gives a fineness of 98%.

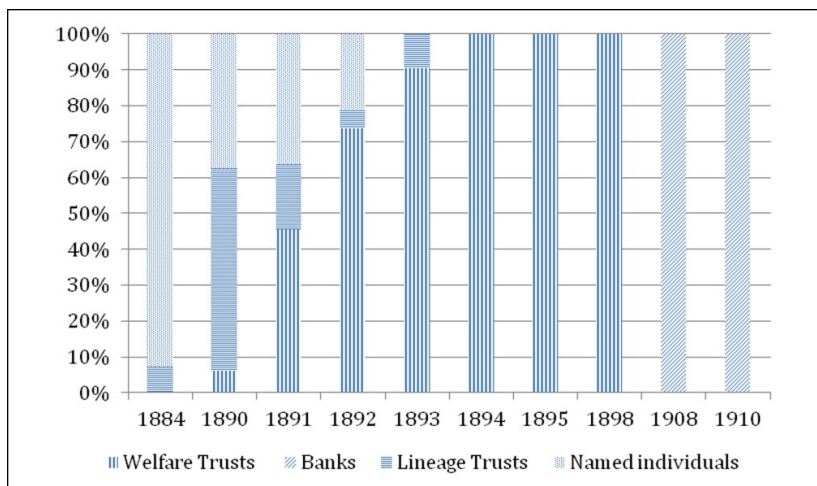


Figure 3. Distribution of lenders in Baxian, 1884–1910.

Source. Baxian Archives, 33-4142, 33-4144, 33-4145, 33-4146, 33-4149, 33-4150, 33-4151, 33-4252, 33-4139, 33-4159, 54-1098.

discovered lending to the government as a lucrative investment strategy. By 1894, they had taken over completely (see Figure 3).

As far as the government was concerned, borrowing from the welfare trusts had obvious advantages, because they could lend larger sums and hence the number of loan contracts could be reduced. Remarkably, during the four years when named individuals and lineage trusts still played the major role, no name was listed more than once, even though individual lenders continued to show up at taxpayer meetings or even became gentry-managers at some point. The most prominent example is Zhou Fengming 周鳳鳴, who lent money at least once (in 1891), continued to attend taxpayer meetings until 1910, and was commissioned as a gentry-manager at least once (in 1904) (Baxian Archives, 6-6-4154, 6-6-4151). Lending followed the traditional practice of short-term high-interest loans (in this case even higher than market rates and higher than the earliest loans described above), and the idea seems to have been to spread the benefits of lending to the government in the most equitable way. Letting the gentry-managed welfare trusts handle the advance loans emerged as the most equitable way of benefiting the community rather than only some wealthy individuals. It also opened the way to more stable and long-term lending. On the other hand, we must remember that many rural counties in Sichuan did not have such large welfare trusts, and much of the lending elsewhere in Sichuan probably continued to be

relatively small-scale loans (500–700 tls per contract) made by individual gentry-landlords.

Most of the welfare trusts of Baxian/Chongqing (Table 6), including the Orphanage, were run by the merchants of Chongqing, whose identity was still shaped by their origins from outside Sichuan (Liang and Zhou, 2013). But one of the biggest lenders, the Extended Orphanage 推廣育嬰 (or 育嬰局), was linked to the rural gentry. It originated in the 1860s. Unlike the urban-based Orphanage, which now became known as the “Old Orphanage,” the new Extended Orphanage did not actually house orphans. Instead, it had multiple branches in the countryside that paid stipends to poor families to raise their own and foster children. The Extended Orphanage originally had a land endowment rather than a cash endowment. In the early 1890s, the magistracy began to grant some of the gentry-run charities regular income from new local tax surcharges. The Old Orphanage received a special surcharge on the slaughter tax, the Extended Orphanage a surcharge on the deed tax (Zhu and Xiang, 1992: 17.7). At the same time, the latter organization moved its investments out of land (at least partially, see Figure 4) into a cash endowment. The new investment was as a lender to the state for the Contribution advance loans.

Table 6. The Contribution Advance Loans of the Welfare Trusts of Baxian (in taels), 1890–1903.

	Tax year								Total
	1890	1891	1892	1893	1894	1895	1898	1903	
Hospital				1,000	2,000		500		3,500
Saving from Drowning				500					500
Life Saving Bureau					2,000	2,000	2,000		6,000
Old Orphanage		1,500	1,500	1,500					4,500
Extended Orphanage			2,500	2,500	2,500	2,500	4,000	6,000	20,000
Child Benevolence Society	500	500	3,000	4,000	3,000	4,000	5,500		20,500
Relief Rice Bureau			500						500
Literati Society						1,000			1,000
Total	500	2,500	7,000	9,500	9,500	9,500	12,000	6,000	
Percent of total lending	6.25	45.45	73.68	90.48	100	100	100	100	

Source. Same as Figure 3.

The investment portfolio of the Extended Orphanage in Figure 4 shows that throughout the 1890s its largest source of income was the deed tax surcharge, followed by interest from a capital endowment invested in Contribution advance loans. The loans abided by traditional borrowing practices: they were short-term (usually ten months until repayment of principal

and interest from tax proceeds), with interest rates calculated by the month and not compounded. Interest rates were high not only compared to contemporary European rates, but even by local standards if compared to the earliest loans extended by the Old Orphanage mentioned above (Baxian Archives, 6-31-314). At the same time, repayment was secure since the lenders controlled the tax collection. The biggest lenders reinvested roughly the same amount of money repeatedly over several years, which could have been the beginning of more long-term lending, had the New Policy reforms not interrupted this process.

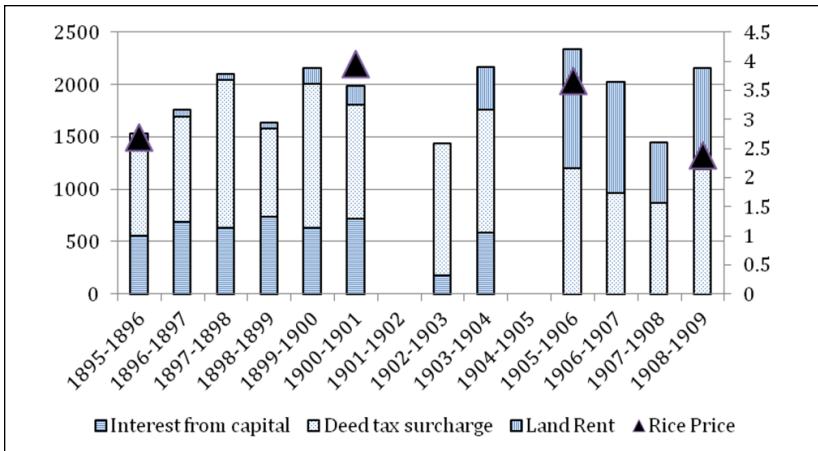


Figure 4. Investment portfolio of the Baxian Extended Orphanage, 1895–1909. Source: Baxian Archives, 33-6491, 33-6492, 33-6493, 33-6494, 33-6495, 54-1699. Rice price from Nanxi: Li and Zhong, 1992: 4.339, 346. Note. Y1: Annual income of the Extended Orphanage in taels; Y2: Rice price in taels.

In conclusion, both the system of status rewards as well as the Contribution advance loans established the Subsidy and Contribution as a successful model of land tax augmentation in Sichuan. Especially the Contribution also introduced a subtle change into the relationship between the taxpayer and the government, in which landed elites gained leverage and a greater degree of representation. This strengthening of the role of the gentry-landlords is in line with the general tendency that Kuhn (2002) called the new constitutional agenda of the Qing state. In Sichuan, this new relationship became more formalized than elsewhere. However, after the turn of the twentieth century, Sichuan’s special path would come under pressure from new Western ideas of a centralized state.

From Credit Crisis to Revolution

Samuel Adshead (1984: 2, 37–42) has called the Westernizing reforms implemented by successive Sichuan governors-general between 1898 and 1911 a “disruptive modernization,” because these leaders attempted “to use traditional means to modern ends” and, in effect, destroyed the fiscal equilibrium of the province by increasing the imbalance between the government’s tasks and capacities. Sichuan’s fiscal system of 1898 was actually far from traditional. The major merit of its innovations had been that they had solved the government’s need for revenue in a deliberative and mutually beneficial way, which gave the taxpayers some leverage as creditors—symbolically and economically—of the state.

The Qing’s modernizing reforms started hesitantly in the late 1890s and culminated in the New Policy reforms after the turn of the century. With its Western-derived ideas of a unitary state and growing hunger for local resources, the imperial government defaulted on its symbolic debt to the taxpayers of Sichuan by its abortive attempt to replace contributions—with a small “c,” namely office- and rank-selling, not the Sichuan tax Contribution—with long-term government bonds in 1898 and its crackdown on the fiscal privileges of the gentry-managed Subsidy and Contribution bureaus. The abolition in 1905 of the civil service examinations further unhinged the hierarchy of status upon which the reward system for the Contribution levy rested. This gradually undermined the prior relationship of trust. The crisis of trust was never resolved. Instead, the new legal framework established during the constitutional reforms allowed the Sichuanese to transfer their aspirations to a railway project that many saw as a chance to connect Sichuan with the markets and ideas of central and eastern China (Kaske, 2018). A new generation of wealthy landowners, increasingly organized as shareholders of the Sichuan-Hankou Railway Company, managed to assume control of the formerly government-owned company, notwithstanding the fact that the Rent Share funds were still collected by the government’s tax collection apparatus. They thus took ownership of the local government to serve their collective interests. This reversal of roles between the elites and the state led to a fatal clash once the central government threatened to expropriate the Rent Share owners during its nationalization drive. The provincial government, which had formerly made concessions to the taxpaying elites to fulfill the revenue needs of the center, increasingly worked against the elites’ interests under pressure from Beijing’s agenda.

Losing Trust through Trust Shares

The fact that Western countries could borrow long-term consolidated debt at low interest rates from their own populations gradually became known in

China beginning in the 1860s. The idea gained wider currency in the run-up to the Sino-Japanese War, when reformers started to promote domestic debt as an alternative to both foreign debt and office-selling, which they increasingly considered harmful to national strength and sovereignty (Zhao, 1939: 279–86; Amelung, 2006). In March 1898, when the Board of Revenue published statutes for the new type of government debt under the name of Trust Shares 昭信股票, policy makers had not yet worked out a clear distinction between “shares” 股票 and “bonds” 債券 (Lu, 1984–1988: 1.434–35; Weng, 1989: 6.3098; Zhou Yumin, 1990: 70–75; Zhou Yumin, 2000: 318–47; Pan, 2007: 86–89). The Shares’ real novelty lay in their long (twenty years) maturity at low annual interest rates of 5%, both modeled after China’s foreign loans. According to the statutes, government Trust Bureaus 昭信局 and licensed merchants would handle any transfer of ownership, and payments of interest and principal, the latter being deferred for ten years (Lu, 1984–1988: 1.434–35). The reform faction at court, which included the Guangxu emperor, also pursued a social agenda with the government bonds. While the Board of Revenue was still discussing the draft of the actual regulations, the emperor made clear that his focus was to replace contributions, including the frequent exactions from officials known as “render service in gratitude” 報效, with shares, and status awards with interest payments. Unfortunately, the original proposal had called for officials to lead by example and subscribe to the Trust Shares first. Astute bureaucrats immediately understood this as a call to make gratitude contributions and came forward in droves to forfeit any claim to interest payments (Weng, 1989: 6.2094–3095; Qian, 1933: 11–12; for a comprehensive history of the Trust Shares, see Li Wenjie, 2007).

The contradictory nature of the Trust Shares followed them into Sichuan. Modernizers searching for new ways to finance mining and industrial enterprises greeted the government bonds enthusiastically in the hope that they would set a positive example (Zhu Huashou 朱華綬 in *Shuxue bao* 蜀學報 7 [1898], in Jiang, Jing, and Chen, 2009: 20.381–88). Yet the actual regulations issued by Governor-General Kuijun betray a more limited understanding, namely that the Trust Shares were nothing else than the time-honored contributions. Article 9 of the provincial statutes torpedoed the very idea of long-term government debt and promoted the ready availability of status awards instead:

Even though in recent years the contributions have exhausted their potential, status awards are still a motivation for people, after all. So instead of pretending profitability, but letting people wait for twenty years [until repayment], why not allow them to apply for reward and let them extend their eagerness for expressing gratitude? (*Shuxue bao* 3 [1898]: 18, in Jiang, Jing, and Chen, 2009: 20.155–59)

Implementation of the Trust Shares in Sichuan followed a mixed agenda. While officials received a mandatory quota (as their gratitude contribution) and some subscriptions were solicited from volunteers as elsewhere in China, half of the sum collected until early September 1898, when the bond experiment was suddenly stopped, came from a tax surcharge (Table 7). Like the Contribution, the provincial government had allocated quotas for Trust Share subscriptions to the counties. Local administrations invariably collaborated with gentry-landlords to transfer the burden to eligible taxpayers. The actual share of the tax surcharge in the total proceeds of the Trust Shares would have been even higher had the program not been aborted before the end of the tax collection season.

Table 7. Trust Shares Sold in Sichuan in 1898.

Type of subscription for Trust Shares	Amount (taels)	Percent of total
Mandatory subscriptions by officials	350,000	25.69
Total nonofficial subscriptions	1,012,200	74.31
As tax surcharge	682,100	50.07
Voluntary subscriptions by Sichuanese	257,900	18.93
Voluntary subscriptions by sojourning merchants	72,200	5.30

Sources. Cen Chunxuan, GX 29.2.28, JJC Z, yanwu 鹽務, 534-076; Kuijun, GX 25, JJC Z, juanshu 捐輸, 702-034.

Ironically, it was the frustration of the reformers in Beijing with the “pre-modern” implementation of China’s first government bonds in Sichuan that caused a halt in the issuing of bonds all over the empire. Less than five months after the passage of the statutes for the new government bonds, Guangxu had started what came to be called the Hundred Days’ Reform, the most ambitious (and ultimately doomed) top-down modernization project in Qing China up until that time. As soon as criticism of government policies was permitted in court, reports poured in accusing Sichuan of forcing taxpayers to subscribe to Trust Shares. The only other similar case happened in one county in Shandong province (Mao, 2005: 166, 171, 182, 185, 194, 313; Lu, 1984–1988: 1.441–43).²⁴ The alarmed emperor ordered a premature end of the Trust Share program. Following the ignominious end of the 1898 Reform, the court quietly converted the Trust Shares to the same rank-selling contributions they originally were designed to replace (Li Wenjie, 2007: 89–93).

Back in Sichuan, the sudden U-turn did more harm than the Trust Shares themselves. None of the Trust Shares sold to subscribers were ever repaid in cash. Instead, two-thirds of the money was reckoned for an increase of

provincial examination quotas (by two) following the model of the Contribution levy. Special favor was granted to individuals who had subscribed for large sums that qualified for status awards (one-third of the funds received). They were permitted to apply for full rank under the current regulations for office-selling contributions (Cen Chunxuan, GX 29.2.28, JJC Z 534-076; Memorial by Board of Civil Appointments, GX 28.12.16, Shenbao, Feb. 7, 1903). Contrary to expectation, the worst disappointment for the Sichuanese was not the conversion of the bonds into a contribution, but the sense of injustice created by the unequal treatment of taxpayers. Not everyone had paid at the same time, so when the program suddenly stopped, those who had already paid saw their money shipped off to the province, while those who had not escaped having to pay. It became a popular pun in Sichuan that the Qing court “Lost trust through Trust Shares” 昭信失信 (e.g., Wang and Deng, 1992: 6.26–27; He and Zhang, 1992: 6.17b; Wu and Huang, 1992: 3.5–6; Li Yu, 2011). Baxian county, on the other hand, seems to have avoided the worst, because the gentry and magistrates managed to convince the taxpayers that their money was well spent. Of a total quota of 50,000 tls, the county collected 23,500 tls before the end of the program. Early subscribers received 55 Trust Shares (worth 5,500 taels), which they exchanged for official rank. The rest was later employed for the repair of a local temple and building schools (Zhu and Xiang, 1992: 4.19).

The failure of the Trust Shares seriously undermined trust in all other government bond projects, including the initial issue of provincial railway bonds in 1904. Trust Shares still served as rhetorical ammunition against national railway bonds when the government tried to nationalize the Sichuan-Hankou Railway Company in 1911 (Dai, 1994: 1.625). However, this did not yet affect the Sichuanese elites’ support for their own tax augmentations and Contribution advance loans, whose repayment they could control themselves.

Centralization and the Exit of Local Lenders

The relationship between the gentry-landlords and the imperial government came under renewed stress in 1903, when, following the credit shock caused by the Boxer Indemnities, the imperial government began to rationalize and centralize its fiscal policy under the New Policy reforms. Under the pressure from new exactions from Beijing (Ho, 1984: 245), the provincial government started to confiscate surplus earnings of local gentry-managed bureaus that had secured a handsome revenue for local welfare projects and other public goods provision (including local government functions) managed by the gentry (Lu, 1984–1988: 1.356–57). The order came shortly after Beijing had apportioned the repayment of the Boxer Indemnities to the provinces, which in turn forced Sichuan to raise the New Contribution at a rate of 60% of what

now became the Old Contribution (see Figure 1 above), appropriate local excises and create new ones. The confiscation of local administrative and welfare funds, exercised through the imposition of “savings quotas” 節存銀, was more resented than the original tax augmentation. Gentry and magistrates were unanimous in their resistance to the policy. Responses included everything from perfunctory compliance to pleas for preserving local expenditures—often brought forward by the local gentry rather than the magistrate—to outrageously direct demands to rescind the order altogether. Many counties had not yet enforced the stipulated savings quotas as late as 1908. Nonetheless, the bureaus were hit hard, as they had to provide a detailed accounting of their actual management expenses. Two such accounts from the counties of Dingyuan and Baxian show that the bureaus only collected 10% to 13% above the quota (compared with over 20% as shown in Table 5), but had to deliver one- to two-thirds of this income to the provincial treasury (Lu, 1984–1988: 1.357–58, 360–1, 363–64). Underfunding of local government was a systemic problem of Qing governance, but previous reforms—the introduction of a slaughter tax and deed tax surcharges, and the toleration of surplus collection by the gentry-bureaus—had alleviated this problem and given birth to an independent local finance system that allowed the magistrate-gentry coalition to deliver public goods. Having tasted the fruits of independent finance, the local administrations deeply resented being starved again.

The austerity drive also dealt a devastating blow to gentry lending to the government. The province forced the counties to cut the interest rates of the tax advance loans from 1.5% (or in some counties even 2%) to 0.8%, the commercial rates offered by the Shanxi banks, and to shorten the borrowing period from ten months to five months (Lu, 1984–1988: 1.625–26). In Baxian, the gentry managers of the Subsidy and Contribution Bureau protested the order, arguing that they did not have established business relationships with the banks and that even bank loans would come at a maturity of ten months and at least 1% monthly interest. Most welfare trusts insisted on the customary rate. It is remarkable that only the rural gentry-managed Extended Orphanage offered to lower its rate to 1.2%, but eventually it, too, pulled out of government lending in the wake of the interest rate crunch and gradually transferred its assets into land. Finding loans became difficult, and it was not until 1910 that the tax advance loans finally came from the Shanxi bankers at the stipulated rate (Baxian Archives, 33-4139; Lu, 1984–1988: 1.363–64, 626; see Tables 4 and 6, Figures 3 and 4).

Taxpayers into Shareholders

The idea of the Railway Rent Shares was born at this particular juncture. The Sichuan-Hankou Railway Company had been established in Sichuan's

provincial capital Chengdu in January 1904 as a government-run company that was to sell bonds to voluntary subscribers, preferably to merchants. Not many signed up. The bonds looked too similar to the government-issued long-term bonds, the Trust Shares, whose ignominious end was still fresh in people's memory (Wei and Zhao, 1981–1982: 2.80; Yang and Jiang, 1992: 3.4b–5a). In October 1904, three hundred members of the Association of Sichuanese Students in Japan, one of the first Sichuan elite groups organized along modern lines, met in Tokyo and penned a detailed plan for raising capital for the company to be sent to Governor-General Xiliang (Lee, 1976: 512; Zheng, 2009: chap. 3). Their proposal to raise Railway Rent Shares from Sichuan's rural landowners revealed the origins of the idea in the long history of land tax surcharges and augmentations in the province: "The counties in our Sichuan have in the past been in the habit of collecting funds by pegging quotas to the land tax quota whenever they had important local projects. This practice has a long history and is well established, so there are no obstacles" (Dai, 1994: 1.292).²⁵

The students and future leaders of the Railway Protection Movement themselves were mostly scions of the landed wealthy of the province, most prominently Pu Dianjun, who later became the first Republican governor of Sichuan (Ichiko, 1971a, 1971b; Nishikawa, 1995). Given that self-proclaimed representatives of the taxpayers of Sichuan were volunteering to tax themselves to promote the building of the railway, Governor-General Xiliang gladly adopted the plan. Both the eventual admission of gentry representatives to the board of directors of the company and its final transformation in 1907 into a commercial company 商辦 based on the Company Law of 1904 were the direct result of the eagerness of Sichuan elites to support the Rent Share scheme. Scholars have amply described the history of the company and the Rent Shares (Lee, 1976: 512–14; Hedtke, 1977; Xianyu, 1982; Xianyu and Zhang, 2011; Rankin, 2002; Zheng, 2009). What has not been so clear is the difference between the theory of the Rent Share tax and its actual implementation.

The taxpayer-into-shareholder scheme was not all set up in the beginning but emerged gradually out of negotiations between the provincial government and increasingly organized interest groups of Sichuan's landowning elites. The original idea of the students differed substantially from the implementation by the provincial government in 1905, and the company regulations evolved over time and gradually increased the influence of the taxpayer-shareholders. Caught between its eagerness to create a workable and "modern" system that raised funds for railway development, on the one hand, and its limited administrative capacity, on the other, the provincial government merged modern ideas of individual property rights and political participation with the existing institutions of the Contribution levy. The government itself thus, as an unintended consequence of its own modernization

process, created the politically dangerous situation described earlier in this article. The convergence of the Railway Rent Share tax and the Contribution can be seen in three developments.

First, the original student proposal envisaged a surcharge on the land tax quota, that is, a property tax, and not an income tax based on an assessment of rent income, as outlined in the regulations. Moreover, the students targeted only the wealthiest landowners with substantial land rent income by adopting a minimum eligibility threshold of 1 tael base tax quota. Due to the skewed tax rates in the province, this threshold would have corresponded to roughly 166 mu (27 acres) of paddy land in Baxian (Chongqing prefecture), but only 38 mu in Nanxi (Xuzhou prefecture) (Dai, 1994: 1.289–97). In contrast, the provincial government instead decided to adopt a more ambitious method that had previously been proposed by Hunanese gentry-landlords and was used in some local fund-raising schemes within Sichuan, namely to base collection on an assessment of actual income rather than on property, because this was considered more equitable 最為平允. The regulations stipulated that landowners would have to pay a 3% Rent Share Tax on rent income exceeding 10 shi of unhusked rice per year (Dai, 1994: 1.271–73; for shareholder taxes in Hunan, see Kaske, 2018). The reality looked more similar to the original student proposal. The problem was that county governments were simply unable to assess the actual income of their taxpayers and thus fell back into adding surcharges to the base tax quotas. As the gazetteer of Dongxiang county (later Xuanhan) admits, “the assessment of rent income would have necessitated a survey of landholdings for every household, which would have easily stirred resistance, therefore . . . [the Rent Share tax] was collected on the basis of the land tax quota” (cited from Lu, 1984–1988: 1.504–5).

Information on the actual practices in the collection of the Rent Share tax in the local gazetteers is very uneven. Various scholars (Nishikawa, 1968: 112, 148–50; Lu, 1984–1988, 1: 500–506, 798; Dai, 1994: 1.389–97; Ho, 1984: 249–50; Chuan and Ho, 1978: 163–65) have assembled relatively complete data for only 23 out of about 150 counties or districts. The data show a considerable diversity of tax collection practices in the province. As was the case with the Contribution quotas, each county negotiated its quotas individually and adjusted the methods of collection to local customs. However, the overwhelming majority (twenty cases) explicitly state that they assessed the Rent Share tax based on the base tax quota; only three counties quote the statutory method of assessment based on rent income.

In all cases, the eligibility threshold was much lower than envisioned in the original student proposal, namely between 0.1 and 0.25 taels of the base tax quota, only slightly higher than the Contribution threshold of 0.08 taels. Some counties abolished the minimum eligibility threshold altogether, such

as Pengxi, whose quota had originally been set at 0.3 taels. The reason was that when the provincial government started to impose Railway Rent Share tax quotas on each county as it had done before for the Contribution, many counties lacked a sufficient number of large landowners and were forced to broaden the tax base in order to meet the quota (cited in Lu, 1984–1988: 1.502). Nishikawa (1968: 115–16, 148–50, 158–59) estimated that households eligible to pay the Railway Rent Share tax were responsible for 60 to 80% of the total base land tax quotas of selected counties. Yet, they made up only a fraction of the peasantry (6.4% of total registered households and 16.3% of taxpaying households in Jianyang county, for example) and owned less than 20 mu of land on average.²⁶ Still, with the lowered eligibility threshold (equivalent to less than 10 mu of paddy in some counties), the minimum taxpayer in Jiangjin county would need over fifty years to obtain one full share of 50 taels. As a result, the Rent Share tax increasingly resembled the Contribution: only very few of the largest taxpayers would qualify for a reward or a share in the railway company, while for the majority it was just another tax surcharge.

Second, even though the original proposal envisioned a land tax surcharge similar to the Contribution, the Rent Shares were construed as separate and different from the Contribution. Official propaganda promoted the Rent Shares as the immediate replacement of the earlier symbolic rewards of the Contribution system, which rapidly lost value due to the abolition of the civil service examination in the same year. The new Rent Shares promised a more tangible reward: secure money. A promotion jingle of 1907 rhymed “Railway Rent Shares, principal and profit; Not like the Contribution, please don’t doubt it” 鐵路租股, 有本有利: 不是捐輸, 切勿疑慮 (Dai, 1994: 1.345).

However, due to their limited management capacity, counties had no other choice but to build on the existing institutional structures of the Contribution. New gentry-managed bureaus were set up in name, but in reality, there was substantial overlap with the staff of the Contribution bureaus or other local tax bureaus, and the gentry bureaus were not completely separate from local government. In Jianyang, for example, the collection of the Rent Share tax was initially entrusted to the Three Fees Bureau, before being placed under specialized management (Lin and Wang, 1992: 19.33). In Daxian, there were separate managers for the Contribution and Rent Share bureaus, but the staff was shared (e.g., Lan and Wu, 1992: 9.15; Nishikawa, 1981: 675–76). In Fuzhou, the Rent Share and Contribution bureaus were identical (Dai, 1994: 1.395–97). The above-mentioned 1892 collection account of the Contribution Bureau in Baxian shows that the gentry managers only had a supervisory function. The clerical staff of the local magistracy still handled the actual collection (Baxian Archives, 6-33-4147). The same clerks probably also collected

the Rent Share tax, even if the appointed gentry supervisors had differed from those of the Contribution bureau. In Baxian, they did not (even though they may have kept separate account books). In 1905, the magistrate defended the gentry supervision of clerical tax collection, arguing that “gentry managers of the Subsidy and Contribution Bureau like Li Shuxian 李淑咸 are really able and good at managing affairs. Whenever we discuss famine relief donations, new policies, or the Rent Share Contribution 租股捐 [*sic*], we have to rely on experienced men like him” (Lu, 1984–1988: 1.359–60). New regulations of 1908 aimed at separating the Rent Share bureaus from the Contribution bureaus (Xianyu and Zhang, 2011: 96–99), but in Baxian as late as 1909 and 1910, Mou Zhaolin 牟兆麟 was head of both the Subsidy and Contribution Bureau and the Rent Share Bureau (Baxian Archives, 6-7-1098, 6-54-01425). The same Mou Zhaolin was also one of twenty-seven candidates for the Provincial Assembly from Baxian (Baxian Archives, 6-54-00033; De Togni, 2007: 125–26). This confirms Xianyu Hao’s above-cited assessment that the Rent Share tax was levied by the coercive tax enforcement apparatus of the local government. It also shows that, despite attempts to keep the Rent Share levy separate from the Contribution, the two remained closely linked.

Third, there was no plan to convert millions of individual farmers into shareholders of the Sichuan-Hankou Railway Company in the original proposal. Unlike most people in Sichuan and elsewhere in China, the Japanese-educated students had a clear idea of the difference between bonds and shares, and they planned to float bonds. Revenue from the Rent Share surtax was designated as “public capital” under the management of gentry bureaus that would invest in the railway company’s bonds to finance local welfare projects from the fixed interest payments. This proposal came at a time when the central government had just forced the province to squeeze the surplus earnings of the Contribution bureaus. It may have been an attempt by the elites to regain some control over local public goods provision. It also shows that the students had a nascent idea of wealth redistribution, as the tax was to be levied only on the very rich, while the welfare would serve the wider community (Dai, 1994: 1.289–97).

Ironically, the government rather than the students stood up in defense of the private property rights of the individual shareholders in the railway company, based on the letter of the 1904 Company Law and a sense of obligation to reward the taxpayers, as established earlier by the Contribution. The new regulations of the Sichuan-Hankou Railway Company published in 1905 construed the individual payers of the Rent Share tax as the actual owners of their shares (Dai, 1994: 1.266–76). However, paying interest to thousands of taxpayers overwhelmed local administrations. Conflict was brewing when some counties ignored the regulation to reckon interest to the benefit of individual

taxpayers and instead collected the payments into public funds, as originally proposed by the students, or simply embezzled them. Notwithstanding the conversion of the railway company from a government-managed into a commercial enterprise, the provincial government stood by its commitment to shareholder rights and in 1908 banned the practice of collecting share interest into public funds instead of paying it to shareholders (Dai, 1994: 1.398–400). Despite one such ban being explicitly directed against Baxian, the gazetteer reports that the county as a whole managed to obtain 199 public shares (worth 9,950 tls), which could hardly have come “from savings of the cost of silver shipments” alone. In hindsight, the authors of the gazetteer saw this as a positive thing and reminisced, “The gentry and elders who were managing the collection were allowed to consider the interests of the local place in agreement with the [local] officials” (Zhu and Xiang, 1992: 4.20).

Initially, the student activists had directed fierce criticism at the railway company in a newsletter published by the Railway Reform Society. However, they acquiesced to the situation as soon as it became clear that the blurred distinction between bonds and shares in the Company Law created a legal loophole, which allowed representatives of Sichuan’s gentry-landlords to assume control of the company. New company regulations promulgated in 1907 and 1908 increased interest rates from their original 4% to 6% per annum and strengthened the rights of shareholders. While the low eligibility threshold for Rent Share tax payments remained unchanged, fractional share certificates of 5 taels were introduced in order to accommodate the majority of smaller taxpayers. However, these fractional shares did not entitle their holders to full voting rights in the shareholder meeting. Regulations encouraged the reselling of fractional shares (as well as interest passbooks given to taxpayers who did not even qualify for a 5-tael share) and thus opened the door for the concentration of full-franchise Rent Shares in fewer hands (Dai, 1994: 1.323–45; Xianyu, 1982). Henceforth, all criticism stopped, and the newsletter soon ceased publication. Overall, Adshead was right when he defined the problem of Sichuan’s provincial governance as one of ambitions that exceeded capacities. This would soon create a space for local elites to expand at the expense of the state rather than in a mutually beneficial dependency.

Self-Government and the Path toward Revolution

After 1905, self-government reforms broadened political participation (Chang, 1984; Thompson, 1995; De Togni, 2007). This is shown by the taxpayer conferences of Baxian. We have seen that before 1904, sixty to seventy people were invited to the taxpayer conferences, of which about a third

actually attended. In contrast, 103 men were invited to the taxpayer meeting in spring 1908, and 132 men signed the taxpayer petition in spring 1910. Of the 200 men who attended the taxpayer meetings of 1908 or 1910 or both, only 30 had been active before 1904. At the same time, 122 men who had been active at least once but often multiple times before 1900 no longer showed up in the invitations and petitions after the turn of the century. Many of the newcomers came from the newly established self-government institutions, including the county assembly 縣議事會 and township or rural administrative councils 董事會 (Zhu and Xiang, 1992: 8.28–30b; De Togni, 2007: chap. 4; sources for Table 5). The franchise was dominated by the very wealthy and by men working with the government. Ichiko (1971b: 15), Nishikawa (2008), and others have quite justifiably argued that the collaboration between the government and a small group of wealthy elites served to spread the burden of taxation to a majority that had no voice in the process. We may remember that the taxpayer conferences set the quotas for the both the Contribution and the Rent Share tax (see Table 5 above). This was one reason why these levies remained popular with the new political elites.

The first session in 1909 of the newly inaugurated Provincial Assembly included substantial numbers of the remonstrating students from Japan who had returned home to play a direct role in provincial politics (Dai, 1994: 2.993–94). The assembly members briefly discussed the railway company but admitted the faults of the Rent Share scheme only in passing, since the Rent Share tax was the only revenue the company could rely on. Rather, they focused on organizing the first shareholder meeting to gain more than nominal influence in the company (Wei and Zhao, 1981–1982: 1.47–51; Sichuan *guanbao* 四川官報 33 [1909]: 42–46). Suffrage in the late Qing constitutional reforms was censitary, that is, determined by property, education, and public service. Therefore, most assembly members were also wealthy landowners who paid the Railway Rent Share tax (and perhaps also bought up Rent Share receipts of their poorer fellow taxpayers) and thus had shareholder status (Chang, 1984; De Togni, 2003; Xianyu and Zhang, 2011: chap. 3). For example, the 27 first-round candidates for the Provincial Assembly from Baxian were elected by only 2,845 votes but shared 260,000 silver dollars' worth of landed property (not counting business capital) among them. Sixty percent had a civil service examination degree. All gave as their address a market town outside of the commercial city of Chongqing. Several, such as Mou Zhaolin and He Hong'en (to be discussed below) had a background as gentry managers of tax bureaus.²⁷ Unlike Hunan, where the constitutional movement was dominated by urban elites (Esherick, 1976), in Sichuan, where merchants tended to be sojourners from Hubei, Hunan, Jiangxi, or elsewhere, the Provincial Assembly was dominated by gentry-landlords.

The Contribution, too, remained popular among the rural elites until the eve of the Revolution in 1911. Not a single bill in the assembly meetings of 1909 and 1910 attacked the levy. If anything, members complained that some of the abuses common in the collection of the base tax—especially currency exchange rate manipulations—had crept into the practice of the Subsidy and Contribution bureaus; they demanded full implementation of the old system of negotiated collection.²⁸ A bill in 1910 demanded an end to the government’s extortion of surplus earnings (“savings”) from the bureaus (Wei and Zhao, 1981–1982: 1.65–72, 82–84; Decisions, 1910: 147–52). While the collective increases of the examination quota rapidly lost value following the abolition of the civil service examinations in 1905, the popularity of the individual status awards granted by the Contribution increased rather than decreased (see Table 8).

Table 8. Individual Rewards for Contribution Tax in Baxian, 1904–1910.

Year	County quota (taels)	Reported for individual reward (taels)	Percent of county quota	Number of individuals
1904	51,000	3,920	7.69	4
1905	51,000	24,605	48.25	15.5
1906	51,000	28,265	55.42	16.5
1907	50,500	20,370	40.34	12
1908	50,500	22,056	43.68	7
1909	50,500	26,614	52.7	14
1910	50,500	34,426	68.17	21

Sources. Baxian Archives, 6-33-4838, 6-54-1102, 6-54-1103, 6-54-1104, 6-54-1106, 6-54-1107. Numbers for 1905 and 1906 have been combined from Baxian Archives, 6-33-4838 (1905 and 1906) and 6-54-1102 (combined follow-up report for both years made in 1910, evenly divided between the two years by the author). Data for 1911 are incomplete and have not been included in this table. I regard the very fact that a follow-up report was filed for 1905–1906 (with as many as 25 contributors reporting a total of 34,330 tls for reward) as circumstantial evidence for the need to compensate Sichuan’s rich taxpayers for the termination of the civil service examinations. How two handfuls of individuals could pay half of the total county quota is somewhat of a puzzle. In this article I make the assumption that these individuals could only do so by collecting (perhaps buying up) Contribution tax receipts from their fellow clansmen and villagers.

Under the broadened political franchise of self-government reforms more people than ever profited from obtaining official rank to help them deal with the local government. While the Provincial Assembly was dominated by graduates of the traditional civil service examinations and the new school system (including from Japan), about half of the members of the lower-order

councils held a purchased rank, and many were gentry-managers of semi-official bureaus (Chang, 1984: 16; Chang, 2007: 66; Thompson, 1995: 68, 140–50; De Togni, 2003). But even the Provincial Assembly elections were not as free from rank-selling as first appears. An example is He Hong'en 何鴻恩, one of the 27 Baxian candidates for the Provincial Assembly who was elected as a back-up candidate for the two finalists sent by Baxian to Chengdu. His stated net worth was 5,000 dollars in landed property—the minimum requirement for suffrage—equivalent in value to not more than about 100 mu of land. In the candidate list, he appears as a licentiate of the civil service examination system without official rank. In fact, between 1907 and 1909, he and his brother He Hongyou 何鴻猷, another licentiate, spent a total of 9,088 taels to obtain the brevet ranks of circuit intendant 道員 and secretary of the Imperial Patent Office 中書科中書 together with the corresponding honorific titles for parents, grandparents, great-grandparents, and wives under the Contribution regulations. The He brothers hardly paid the full nominal price for their status awards. Rather, as long-standing gentry managers of tax bureaus, they had ample opportunity to buy up Contribution receipts at much lower prices and hand them in for reward at face value (Baxian Archives, 6-33-4253,s, 6-6-4253, 6-33-1106). Technically illegal in the Contribution outside one's own clan, the accumulation of low-value receipts to gain full franchise became a common and legal practice used in the Rent Shares tax.

Instead of rallying against the Contribution or the Rent Shares, the assembly passed several bills opposing the newly formed Central Tax Bureaus 經徵局, which centralized local deed and slaughter taxes as well as excises on oil, sugar, and alcohol under the control of the provincial authorities (Wei and Zhao, 1981–1982: 1.37–47, 1.86–92; Decisions, 1910: 137–46; on the Central Tax Bureaus, see Adshead, 1984: 96–98; Hara, 1999; Zheng, 2013). The establishment of the bureaus in 1908 represented a final step in the fiscal tug-of-war between the province and local administrations that had started five years earlier with the confiscation of the surplus earnings of the gentry-run tax bureaus. Staffed with provincial appointees rather than local gentry, the bureaus prevented silent surplus generation and made local finance completely dependent on a tight budget allocated by the provincial government. Hara Tomoko (1999) has shown that official allocations could never make up the loss, leaving the counties cash-strapped at a time when their fiscal responsibilities for implementing new policies were growing. As a result, the local gentry and magistrates increasingly united against the provincial government, while the latter had no choice but to increase its extractive behavior under pressure from Beijing.

The decisive break between the local elites in Sichuan and the imperial government came in May 1911, when the latter banned levying the Rent

Share tax with the argument that it overburdened taxpayers. The government also proclaimed the nationalization of the Sichuan-Hankou Railway Company and vowed to exchange the company shares for national railway bonds (Zheng, 2009: 346–47). In June, members of the Provincial Assembly together with shareholders of the Sichuan-Hankou Railway Company founded the Railway Protection League to challenge the central government's order. The shareholders, the Provincial Assembly, and the league formed an institutional triumvirate that worked jointly toward escalation. By early September, a special shareholder meeting called for a general tax boycott (Dai, 1994: 2.913; Xianyu and Zhang, 2011: 96–99, 129–50, 139–45).

Notwithstanding its nationalist rhetoric, the main goal of the tax boycott was to retaliate against the imperial government for “stealing our railway funds” (Dai, 1994: 2.907–8). That the tax boycott was predominantly directed against taxes levied on land shows the dependency of the railway company on the land taxes, but also the heavy presence of the gentry-landlords as opposed to commercial elites in the Shareholder Association. It was not until August that the shareholders discovered the Contribution as the object of their desire and thought of reminding the government of its unredeemed debt, carefully avoiding any reference to the individual status awards granted to some of them:

For many years, the government has collected a Contribution quota of several taels above the regular land tax. This, honestly, is not the regular tribute that the people must pay. That's why [the state] had to give a certain reward, which previously consisted of requests for increases of the civil and military [provincial] examination quotas and [local] student quotas, but needless to say, since the civil service examination system was stopped, the basis for these rewards no longer exists. That we are no longer willing to fulfill this unrewarded duty is one reason for our request not to extend the New and Old Contribution. But due to the pressure of the time, there is something that particularly drove our request, and that is the fact that if the base for raising funds for the railway is to be broadened, there is no other way than [to appropriate the Contribution]. (Dai, 1994: 2.846)

Crucially, the boycott did not call for an abolition of the Contribution. Instead, the plan was to confiscate the Contribution, whose revenue was earmarked for use by the provincial and central government, and convert it into shares of the railway company, whose ownership was claimed by the Sichuanese (Dai, 1994: 2.845–46). This speaks to the degree to which the landed elites in Sichuan had taken ownership of the Rent Share tax.²⁹ The Rent Share tax employed the coercive apparatus of the local government to create private ownership in railway shares. This, in fact, amounted to a privatization of

taxation. The throne may have sensed the potential danger of this idea as an ideological construct when it banned the Rent Share tax (Dai, 1994: 1.572; for an earlier criticism of the practice, see Dai, 1994: 1.404–9).

The railway nationalization scheme pitted Sichuan's local elites, often supported by their magistrates, against the provincial government keen to enforce central government prerogatives. When the Railway Protection League started to arm itself, drawing in forces of the secret societies that had not previously played an open role in the political process, Sichuan descended into civil war. In the end, warring army factions would emerge as the main beneficiaries of the power vacuum left by the conflict (Kapp, 1973). Under shifting military governments, the Rent Share scheme was finally abandoned, and so eventually was the building of a railway. At the same time, the Subsidy and Contribution became regular taxes. The rhetoric of voluntariness, reward, and indebtedness faded into obscurity. Continuing military conflict and the unbridled physical violence of the armies would come to impose oppressive levels of taxation that made the authors of many county gazetteers look back with nostalgia to the blissful days of the late Qing.

Taxation, Representation, and the Problem of Government Debt

The Sichuan case inevitably raises two long-standing questions in European and American history, that of taxation and representation and the debate about government debt and democracy. By the beginning of the twentieth century parts of the Chinese public gradually realized the astonishing fact that constitutionally constrained regimes were able to extract a much higher rate of tax revenue than absolutist regimes (Ma, 2011: 38). For example, the author of a Shanghai newspaper article of 1902 questioned why the people in European countries paid much higher taxes than the Chinese without much complaint. He enumerated four reasons. In China, (1) state taxes were not legitimized by a parliament or any other form of consultation; (2) the state did not provide services in return, and it did not care for the livelihood of the people; (3) the system one-sidedly burdened merchants but protected the gentry and landlords; and (4) tax collection was plagued by corruption and lack of transparency. Western countries had a budget and fiscal reports to lay open finances, and China's religious and welfare institutions published the names of donors and sums donated. In contrast, the author argues, only a fraction of the amount due in tax collection actually reached the provincial governments (National Library, 2003: 1.158–59).

Contrary to the author's perception of Chinese backwardness, at least in Sichuan the Qing had been able to address some of the issues mentioned in

his article long before the turn to Western-inspired reforms. The case of the Subsidy and Contribution shows that it was possible to overcome resistance from the gentry-landlords and increase the land tax if the government granted incentives (by rewarding tax compliance), agreed to a consultative process in tax collection, allowed a margin for public goods provision, and ensured accountability. However, the limitations of this innovation become clear from a crucial lacuna in this quote: the author, who probably lived in Shanghai, had not heard of the Sichuan Contribution. It remained a localized solution under the umbrella of empire. It was not exported to other provinces so as not to disturb the structure of elite privilege on an empire-wide scale.

In the European context, there has also been a debate about the relationship between sustainable government debt and the emergence of constitutional government. North and Weingast (1989) have claimed that in Britain sustainable government debt became possible only in the wake of the Glorious Revolution, which created the constitutional institutions that allowed sustainable government debt. More recently, Epstein (2000) has rejected this claim, showing that the availability of consolidated long-term debt in the continental European states was independent from the political system. Its adoption instead depended on technical knowledge and a broad tax base to secure the payment of interest.

Rosenthal and Wong (2011: chap. 5) have identified the absence of public debt in the Qing as one of the most salient differences in the economic institutions between China and Europe. Most scholars argue along the line of North and Weingast that the absolutist nature of the Chinese state prevented a “normal” creditor-debtor relationship between the state and the people (Huang, 1919: 14; Qian, 1933: 1–6; Zhu, 1993: 199; Pan, 2007: 120; Cheng, 2003: 106; Zhou Yumin, 2000: 156). Whenever there was a fiscal emergency, the state could easily extort forced contributions from the wealthy, which may have deterred the rise of a viable market for sustainable public debt (Ma, 2011: 38; Rosenthal and Wong, 2011: 162).

The Sichuan case shows that Chinese elites had no problem with becoming creditors of the government, as long as the debt was profitable, secure, local, and short-term. Sichuan’s Contribution advance loans confirm Epstein’s finding that government debt above all requires a broad and reasonably flexible tax base. Concrete institutional factors rather than the more abstract absolutist nature of the state appear to be crucial when we consider the absence of public debt in pre-1840s China. In contrast to the usual image of a despotic state, the Qing severely restrained its own ability to tax (Rosenthal and Wong, 2011: 174–76). The fixed quota system of taxation in pre-Taiping Qing China, the strong ideological reservations against tax increases, the system of earmarking expenditures, and the strict caps on collection fees that

could only be circumvented by covert currency arbitrage manipulation left no margin to pay interest, let alone the relatively high interest rates customary in Qing China. The Contribution advance loan system solved some of these problems. Most importantly, it made collection and interest fees transparent and allowed lenders to roll over the interest payments to the taxpayers. The lenders trusted the system because it permitted consultation and supervision of the tax collection process.

What was completely lacking in China was the technical knowledge of long-term debt without repayment of principal and a clear distinction between bonds and shares. In the Contribution advance loans, people were debating a maturity of ten months after which interest of 15% would be paid. In contrast, China's first domestic government bonds, the Trust Shares of 1898, had a maturity of twenty years, with interest rates as low as 5% per annum and repayment of principal deferred for ten years. As a result, the initial response to the Trust Shares was incredulity. The case of the Rent Shares in Sichuan also shows that enthusiasm for such a financial device grew in proportion to the amount of control their owners could exert in the railway company. The company shares were strongly preferred to the national railway bonds offered by the imperial government on the nationalization of the railway, but which did not inspire any trust.

The Contribution levy, while increasing their tax burden, expanded the political possibilities for local elites, which should be seen as part of the changing constitutional agenda of Qing rule since the beginning of the nineteenth century described by Philip Kuhn (2002). Kuhn's paradox, however, remains relevant, namely that the broadened political participation of the literati worked to strengthen and extend the hand of the central government rather than to weaken it. How were those elites kept loyal to the imperial state for so long? And why did this loyalty break down after the turn of the twentieth century?

A reconsideration of the meaning of the Contribution levy, and by extension its parent institution, the rank-selling contributions, can help address these questions. As stated above, R. Bin Wong has described them as part of what he calls the Qing's campaign-style governance. The Qing government intentionally kept its tax base frozen and solved emergencies by ad hoc fund-raising methods that made sure "that the population understood that any deviation from these principles was undertaken to fulfill a public need" (Rosenthal and Wong, 2011: 189; see also Wong, 2012). Wong and Ma (2011) are correct in assuming that the contributions fulfilled the same function in the fiscal system as a means of deficit finance would have in government debt. However, contributions were more than just forced government exactions. They established a relationship of symbolic indebtedness between

the contributor and the imperial state. The latter was obliged to offer a reward in exchange for the contribution of the former. The expectation for status awards bestowed in the rank-selling system made the imperial state a debtor of the contributor, much as the loan contracts of the Contribution advance loans made the local government a debtor of the taxpayers. As creditors, the elites retained a stake in the continuation of the regime.

What then changed? One factor in the fall of the Qing was the inherent contradictions and indecisiveness of its own modernization process that variously embraced and rejected what Roger Thompson (1995) has described as “local corporatism.” Such corporatism was a relatively recent innovation rather than part of what we would call “traditional” society. Sichuan’s Contribution tax had strengthened the gentry-landlords as a corporate group. Further reforms could have built on their creditor-debtor relationship with the local government. However, while the provincial government repeatedly attempted to hybridize new institutions with its successful tax model, the central government, under the influence of Western ideas of a unitary nation-state, became increasingly wary of such particularistic arrangements.

In the Trust Shares of 1898, the modernizing Guangxu emperor construed interest payments for government bonds as the direct replacement of office-selling contributions, but then derailed the whole project once he learned that Sichuan pegged subscriptions to the land tax following the model of the Contribution. Following the political coup, the conservatives fell back to redeeming the debt in the form of status awards. This indecision harmed trust in both the contribution system and government bonds. When the imperial government finally embarked on its Western-inspired New Policy reforms, the abolition of the civil service examinations further undermined the symbolic creditor-debtor relationship of Sichuan’s taxpayers with the imperial state. Nonetheless, the center anachronistically continued to reciprocate by providing taxpayers with status awards. By 1911, Western-educated Sichuanese could describe the Contribution as an unredeemed government debt because they no longer acknowledged the value of the currency used for redemption.

On the local level, the increasing resource hunger of the central government undermined the financial relationship between the gentry-landlords and the local government by restricting gentry management and suppressing interest rates for local lenders. At the same time, constitutional reforms allowed local elites to embrace their local and corporate identities and created legal conditions to organize resistance against government policies. Roger Thompson (1995: 144) has criticized the constitutional reforms of 1908 for their “ill-fated attempt to reshape society without reference to its corporate character.” Constitutionalism adopted Western models of individual citizenship and, as a result, privileged urban activists while leaving out rural elites.

In Sichuan, however, the existence of the Rent Share tax created a different dynamic. It kept the gentry-landlords in the game, reconstituted in new corporate organizations like the shareholder associations.

In the Rent Share tax, the imperial government had long tolerated the province's efforts to hybridize the raising of railway funds with the practices of the Contribution, apparently without realizing the political dangers of a legal construct that made taxpayers into shareholders. Many provinces used taxation to finance their railway companies, both government-managed and gentry-managed, and the relationship between the government and the companies was fraught with complications in any case. Only Sichuan made a large number of rural taxpayers into shareholders.³⁰ This tied the economic interests of land-owning elites to the railway project and drew them into provincial politics (Xianyu and Zhang, 2011: 99). At the same time, the transformation of the railway company from a government-managed into a commercial enterprise shifted the creditor-debtor relationship from the state to a small elite group that established themselves as representatives of the taxpayers. This reversed the relationship between the elites and the local state, as the former employed the government's coercive tax apparatus to finance a public company. Sichuan's elites thus gradually abandoned their loyalty to the imperial state at the same time they were making the local governments serve their interests. They now believed that they owned the railway company. The state—the central government represented by the governor-general—had no right to expropriate them. And they would fight for this belief.

Sichuan's Railway Protection Movement has been described as the emergence of a new "ruling class" or "elite" that found its own sovereign voice against an authoritarian imperial government (Hedtke, 1977: 359–60; Adshead, 1984: 109; Rankin, 2002: 352; Zheng, 2009). But we may rather see it as the last hurrah of the gentry-landlords whose symbiotic relationship with the imperial state, fortified by a string of gradual reforms in the decades preceding the turn of the twentieth century, was all but undone by that government's commitment to its Western-inspired New Policy reforms. The dominant position of the gentry-landlords in provincial politics was not carried into the Republican era. Very soon after the revolution, this class would come under pressure from the militarists who rose in the shadow of their hapless uprising. It was ultimately eliminated by the Communist land reform of the 1950s (Kapp, 1973; Gunde, 1976).

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Notes

1. Goldstone (2001) and the proponents of a "fourth generation" of revolutionary theory see mass mobilization as a necessary precondition for "revolution" (other than a political coup).
2. The dissertation has appeared as a book (Zheng, 2018) shortly before this article went to press and could therefore not be considered.
3. Yeh-chien Wang (1973: 37) defines the "surcharge known as chuan-shu [juanshu 捐輸]" as "a contribution to military and indemnity funds." Adshead (1984: 123) translates the term *juanshu* simply as "surcharge," Ichiko Chūzō (1971b) as "benevolences," Zheng Xiaowei (2009: chap. 4) as "voluntary surcharge taxes," and Bradley Reed (2000: 176–77) as "contribution." For fiscal histories, see Ho, 1984; Iwai, 2004: 59.
4. Research on the rank-selling system has been pioneered by Xu Daling (1974) and his late student Wu Yue (2011). For more detail on the system of rank-selling in English and the subtle distinction between the terms *juanna* 捐納 and *juanshu* 捐輸, see Kaske, 2011: 82–90. On the perspective of office purchasers, see also Zhang, 2010. None of these studies noted a relationship between the rank-selling system and taxation.
5. Stored in the First Historical Archives in Beijing and the Sichuan Provincial Archives in Chengdu. The main published archival collections used are Lu, 1984–1988, which contain further excerpts from the Baxian Archives, and Dai, 1994, for the Railway Protection Movement.
6. Even local gazetteers could not escape historical amnesia. For example, the editors of the 1875 gazetteer of Jiangjin county did not yet realize that the Contribution would become a permanent land tax augmentation, but they

correctly remembered that the Subsidy, though first introduced more than seven decades earlier, had subsequently been abolished, only to be reinstated in 1854 (Yuan and Wang, 1875: 4.6, 17–19). However, the authors of the Republican gazetteer (1924) had forgotten that the origins of both the Subsidy and Contribution dated back to the early 1800s. By then, the Contribution was simply seen as a form of tax that had gradually increased over the years, since after 1912 all pretense of a special or temporary status of these levies had been abandoned and they had become a permanent part of the tax code under the name of “secondary tax” 副稅 (Nie and Liu, 1992: 5.6–7).

7. The land tax was, at least in theory, paid only by landowners based on the amount and quality of land they owned. In practice, the relationship between land and tax was more tenuous due to the inability to keep the land surveys up to date.
8. The other half came from a salt tax surcharge, an increase of the deed tax quota to be delivered to Beijing, the confiscation of the previously local slaughter tax, and a newly introduced alcohol tax (Wang Shuhuai, 1974: 146–49).
9. Zhou Xun (1966: 1.23) has wrongly dated the beginning of the Contribution to the mid-Tongzhi era (around 1867–1868) and attributed it to Sichuan’s payments of interprovincial assistance transfers for the military recovery of Xinjiang and its administrative integration into the empire, which in fact did not happen until much later. The memory of Zuo Zongtang’s Western campaigns looms large in the historical memory of Republican China. The gazetteer of Zhongjiang county also claims that Ding Baozhen created the advance loans for this purpose (Tan and Chen, 1992: 12.2). However, such claims are anachronistic and not corroborated by the archival sources.
10. In theory, the land tax was paid in two installments, the first in spring and the second in fall, and the Subsidy and Contribution were to be paid with the land tax. However, the record of a collection bureau in 1892 shows that payments were made continuously from March 18 through September 18 (GX 18.2.20–GX 18.7.28) (see below and Baxian Archives, 6-33-4147).
11. Xiaowei Zheng (2009: 74) and Wang Di (1993: 379) both wrongly claim that this was the traditional way of “discussing the tax.” In fact, the references that Wang quotes from the Republican-era gazetteers of Yunyang, Nanxi, and Nanchuan counties do not refer to the traditional land tax 地丁 but only to the Contribution 捐輸.
12. In another chapter, they write: “Back then the current institutions did not allow increasing the land tax 加賦, [therefore, each] Contribution had still to be rewarded 予議敘” (Ministry of Finance, 1914: 10).
13. “Office” or “full rank” 實職 was defined as a legal status that granted eligibility for holding official positions and other more temporary forms of government employment rather than actual office-holding (in the sense of the French term *vénalité*). “Brevet rank” 職銜 was an official rank in name but without eligibility for government employment. Imperial Academy degrees 監生 located the holder between the lowest and the second rank of the civil service examinations and conveyed full gentry status. “Honorific titles” 封典 were reserved for relatives of holders of official status. For details, see Kaske, 2011: 82–90; Xu, 1974: 78–128.

14. The term “gentry” 紳士 signifies a specific legal status, that is, holding an examination degree or official rank (purchased or not), which made the holder a social equal to the officialdom and eligible for employment in semi-official bureaus 局 as “gentry managers” 局紳 (Chang, 1955).
15. Various examples for the practice of calculating rewards are: Wu Tang, TZ 10.6.23, NPM J 108723; Wu Tang, TZ 10.7.11, NPM J, 108825; Ding Baozhen, GX 5.8.22, JJC L, caizhenglei, 1-3131; Ding Baozhen, GX 8.4.3, NPM J, 122217; Lu Chuanlin, GX 23.4.16, NPM G 408010303-0-C; Xiliang, GX 32.r4.2, Lu, 1984–1988 1.349–50, 1.350–51; Zhao Erxun, XT 1, Lu, 1984–1988: 1.350–51.
16. Zelin (1984: 63, 299–300) mentions salt merchant contributions and arrogation of official salaries without referring to rewards. See, however, Kaske, 2011: 88–89; and Xue and He, 1996: 61–69.
17. Landowners made up little more than 30% of all households in the county based on population estimates by Zelin (1986: 503) and Skinner (1987: 31).
18. Zhou Yumin (2000: 163) quotes an earlier case from Hunan in 1857.
19. They were sometimes called “advance Contribution” 墊捐, but in most cases simply “to advance [or, deliver] half of next year’s Contribution” 預解一半, 先解一半, 先墊一半, 墊解一半) (e.g., Wang and Deng, 1992: 6.10–12; Lan and Wu, 1992: 7.31–33; Zhou and Xiong, 1899: 2.5–6; Chen and Luo, 1992: 12.2–3).
20. The customary term for this group as partners of the local administration in negotiating tax, *shenliang* 紳糧, is a compound word that literally translates as “gentry and [large] taxpayers” (Niimura, 1983; Wang Di, 1993: 378–79; Zheng, 2009: 66–67; Yamada, 2011: 216–219; but compare: Schoppa, 1973; Reed, 1999). I also refer to these men when I speak of “landowners,” “landed wealth,” “elites,” or simply “taxpayers.” The taxpayer conference was called *shenliang huiyi* 紳糧會議, but literally *huiyi* 會議 is used as a verb meaning “to deliberate.”
21. The process is compiled from documents in the Baxian Archives: lender conference GX 15.10.6 (6-6-4144); taxpayer meeting GX 16.2 and loan contracts (6-6-4144); lenders’ meeting, [GX 17.10] (6-6-4146); taxpayer meeting, [GX 18.1.30] (6-6-4146); taxpayer petition, GX 19.2.10 (6-6-4949); invitation to banquet on GX 21.1.30, and name on petition, GX 21.2.1 (6-6-4151); name list [lenders’ meeting?], n.d. [GX 23] (6-6-4252); taxpayer meeting, GX 24 (6-6-4252); taxpayer petition, n.d. [GX 24] (6-6-4252); taxpayer petition, GX 27.2 (6-6-4253); taxpayer petition, GX 30.3.10 (6-6-4156); invitation to taxpayer meeting, GX 34.3.8 (6-6-4160); petition, XT 2.2.13 (6-7-1089). On the novelty of the process described here, compare note 11, above.
22. The report lists its amounts strictly according to the negotiated rates. At 3.35 tls per quota tael, the managers collected 5,073 tls (22.99% of the total) in management and interest fees on top of the allocated Contribution quota of 17,000 tls to be transferred to the provincial treasury. Staff expenses for the Contribution Bureau were 567.4 strings of copper coin, which at the official currency exchange rate of 1,700 would be 334 tls (Baxian Archives, 06-33-4144, this is the rate for 1891). For the 8,500 tls that had been borrowed during the preceding year, the interest payable for 10 months (at 1.5% monthly) would require 1,275 tls. (There is evidence that the bureaus did not use compound interest.)

- According to regulations, the remaining costs for collecting and shipping tax funds were not to be covered from this income. This left about 3,464 tls, almost 20% of the Contribution quota, for other purposes. This is a conservative estimate. Regulations stipulated that the current currency exchange rate should be used for tax payments in copper coin, but if the rates collected in the gazetteer are correct (Zhu and Xiang, 1992: 4, 56–57), the official rate was higher than the market rate, which would provide an additional income for the bureau. For the use of excess funds to pay for administrative expenses, see Reed, 2000: 177.
23. I have not seen evidence that written contracts were used in tax fronting or proxy remittance.
 24. For Shandong, see also “戶部代奏山東苛派股票請再確查摺” (The Board of Revenue forwards a memorial on “A request to investigate for a second time coerced subscriptions of Trust Shares in Shandong”), *Shenbao*, September 10, 1898; “用嚴法以懲貪吏說” (Advocating strict law enforcement to punish corrupt officials), *Shenbao*, August 27, 1898.
 25. For a more direct reference to the Contribution, see Cheng Changqi’s diary cited in Zheng, 2013: 178.
 26. Zheng (2009: 185) misreads Nishikawa when she quotes that “in a typical county of south Sichuan, 78 percent of the peasantry had to hand in this zugu [租股].”
 27. Two of the candidates were finally elected as members of the Provincial Assembly, while a third served as backup (Baxian Archives, 6-54-00033; De Togni, 2007: 125–26). Monica De Togni has kindly shared the original document from the Baxian Archives with me.
 28. Apparently, this acquiescence distinguished Sichuan from other provinces. Chang P’eng-yuen (1984: 21) has argued that the provincial assemblies “tried every effort to stop tax increases” in order to “safeguard the people’s purse.”
 29. Had the shareholders’ plan been implemented, this would also have led to a lowering of the eligibility threshold for the Rent Shares (the threshold for the Contribution was lower), which in turn would have increased the number of small taxpayers who were never to obtain a share nor receive any interest (not to mention a dividend).
 30. The taxpayer-shareholder model was sometimes used in commercial taxation. Hunan and Yunnan later emulated the Sichuan model to include rural landowners. Little research has been done on how the method was applied locally (see Lee, 1976; Chuan and Ho, 1978; He and Tang, 2004: 73–75; Kaske, 2018).

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